



# Town Manager's Budget Recommendation

FISCAL YEAR 2022

DEREK S. BRINDISI, TOWN MANAGER



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## Town Manager's Transmittal Letter

Pursuant to Chapter 391 of the Acts of 2008, I submit to you the Town of Upton's Fiscal Year 2022 budget document. The purpose of the annual budget document is to present to the public, Board of Selectmen and Finance Committee a comprehensive picture of the proposed operations and services for fiscal year 2022 to meet the needs of the citizens of Upton. This budget document is the single most important report presented during the year because it serves as an aid to our citizens by providing a better understanding of the Town services & programs and associated costs to deliver such services. Additionally, this document is the most prudent way for our executive and legislative branches to provide the most effective control over the use of public funds.

The approach we had taken for the FY21 financial planning process was conservative and flexible, which allowed us to adapt as the State's budget was finalized in the Fall. Fortunately, we were held harmless in State Aid, which resulted in no service cuts to our residents. In December, a joint meeting was held with the Board of Selectmen and Finance Committee to review projected expenses and revenues. This meeting was the first of its nature and provided a forum for our two Boards to deliberate on Town finances in advance of the annual budget hearings.

The presented FY22 budget is balanced recommending a tax levy General Fund appropriation for a total amount of \$25,307,864 and an additional \$1,757,534 of Water and Wastewater Enterprise Funds. This budget has been constructed while navigating through the unprecedented and uncertain times that COVID-19 has presented our community. We have incorporated the typical baseline numbers such as a 2.5% tax levy increase, typical New Growth, moderately aggressive local revenue projections, and a 10% reduction in State Aid. This budget recognizes that while we all hope for a quick and robust recovery, we do not know what the future holds. Much like FY21, we have created an FY22 operating budget with the same level of flexibility to adapt to a changing financial landscape, as public education budgets must still be finalized along with FY22 State Aid. Given some of the still unknowns of the current crisis' economic impacts and the speed they may resolve, we have prepared a focused and extremely lean budget. The recommended FY 22 Budget is a level service budget and ensures we maintain our core public services. Still, this year is different in that we have developed a budget with limited line item increases, with most operational line items budgeted at 0%. Moreover, staff will not receive an annual performance increase as outlined within the Town's Classification and Compensation plan but instead will receive a reduced cost of living increase of 1.5%.

### *Preparing for Known Expenses*

Education remains the Town's largest commitment at \$14.4M or 57% of the general fund expenditures. Secondly, fixed costs include pensions, OPEB (Other post-employment benefits), debt service, State & county charges, Medicare - payroll taxes, unemployment, building & liability insurance, snow removal, and health benefits, total \$3.0 M or 12%. This leaves \$7.9M, 31% of the overall General Fund budget, for all other Town operations such as public safety, public works, paving of roads, veteran benefits, and health and human services.

- The MURSD Operating Expense FY22 budget increased 3.08% or \$376,622 from the previous year. In FY21 the Town chose to use ~\$250,000 from the Stabilization Account to balance the education budgets. This year, we were able to incorporate the \$250,000 within the FY22 operating budget, continuing to support our first-class education system.

- The Town's fixed cost pension liability continues to escalate, with FY 22's General Fund portion increasing ~9%, from \$633,584 in FY 21 to \$692,102 in FY 22. Although these costs far outpace our ability to raise 2.5% under Proposition 2 ½, the current trend fully funds our pension liability by 2035.
- This budget includes a 5% health insurance increase for both active employees and retirees.
- Due to a general reduction in the value of recycled commodities, the Board of Health predicts the Town's contract for solid waste removal and recycling will continue to escalate for the third year in a row, generating a 3.54% increase for FY22.

Worth noting is the Board of Selectmen's approval of a comprehensive Financial Reserves Policy (FRP), a policy tool used to help guide financial decision-makers in strict adherence to our reserve funds' future uses. This policy proved its worth as we weathered a difficult FY21 budget, requiring a Stabilization Account transfer to balance such budget. The FRP was also critical in assisting in the debt refunding of approximately \$5,500,000 in existing Town debt that resulted in savings of roughly \$548,000 over the next 14 years with an average historic low-interest rate of 1.50%. The FRP was cited during the bond rating interview with Standard and Poor's as evidence of the Town's commitment to well-managed finances, resulting in the Town maintaining an AA+/Stable bond rating (second-best rating to AAA).

#### *Long Range Capital Considerations*

Based upon the Division of Local Services best practices, the Capital Budget Committee developed a CIP Planning Guideline that outlines the Town's process in evaluating and approving future capital acquisitions. During this time, a ten-year capital plan and a water-sewer infrastructure plan have been complete, which will project future needs in the context of our budget parameters. Additionally, the Town will soon undergo a comprehensive asset analysis of our three major facilities (Town Hall, Fire Department, and Police Department) to improve the way we manage, maintain, and invest in our facilities. These programs will have the ability to project capital expenditures in relationship to budget and revenue trends. For FY22, we continue to invest the Town's infrastructure as described below.

- The Water Division has over 1,450 households connected to our treatment & distribution system. The DPW treated and pumped 130.7 million gallons of water last year. FY21 CIP included \$280,000 in system repairs that need consideration over the next two years. Work will consist of necessary upgrades and maintenance to ensure our continued ability to produce quality potable water, service reliability.
- The Wastewater Division provides service to roughly 850 households. Our treatment facility received processed 91.1 million gallons of wastewater last year. FY21 CIP includes \$650,000 in system and treatment facility repairs considered over the next two years, including necessary upgrades and maintenance to protect the environment by minimizing health/pollution risks. Also, \$100,000 was placed in Capital Outlay to continue the much-needed I/I program as approved by the DEP.
- Pavement Management Program Funding – This year's request includes a 0% increase from the previous year's budget. This funding is critical to continuing our commitment to improving the average Road Surface Rating of all Town roads to the mid/upper 70s. As of 2015, when the program began, the average RSR was considered poor at 67.89. Over the past year, the DPW, combined with Chapter 90 funds and Town appropriation, has repaved 5.66 miles of roadways or 8% of all Town roads.

*Proposed Community Center (Senior Center and Public Library Combined)*

During the Winter of 2020, the Board of Selectmen appointed a 7-member Building Committee to hire an owner's project manager and an architect to develop and design engineered plans to construct a 21<sup>st</sup>-century community center to be located in the heart of the Town center. The proposed Community Center will replace the aging public non-ADA compliant Library and outdated Senior Center in one central location as part of the vision for an active and vibrant downtown. As described by the Building Committee, there is a significant overlap of space needs that have reduced overall building square footage while making a combined building an active and vibrant community center, open 7 days a week, day and night. The committee believes this is a unique model for combined Town services for other communities seeking to provide these important public services while being fiscally responsible. Various Boards and Committees are actively engaged in this process and are considering a potential borrowing cost of up to \$12.3M. To fund this project, the committee is hoping to utilize Free Cash, Community Preservation funds and leverage the debt service which was eliminated in FY21 from the final payments of the Fire Station, Stefan's Farm Land Acquisition, and Wastewater Engineering Services, totaling \$493,809 per annum.

*Conclusion*

Although this budget is lean, it supports the Board of Selectmen's and the community's service goals while striving to keep property taxes as reasonable as possible. This past year the tax rate decreased from \$17.22 to \$16.60 per 1,000 of assessed home value. Departments and Boards alike will continue to seek alternative funding sources such as grants, knowing full well the added stressors placed on our residents during this difficult time.

The annual budget recommendation is a product of our current environment while emphasizing maintaining core municipal services. I respectfully request the adoption of the Fiscal Year 2022 budget as submitted.



Derek S. Brindisi  
Town Manager

***For those residents that need support and/or assistance during this challenging time, please connect directly with the new [Neighbor to Neighbor](#) social service assistance program found on the Town's website.***

# Introduction



## A Citizen's Guide to the Budget

Welcome! If you are reading this it means you are interested in better understanding one of the most important documents produced by your community. The Town Manager's Recommended Fiscal Year 2022 Budget is much more than just a collection of numbers; it reflects our community's values, priorities, and goals. The Budget document serves as a policy document, a financial guide, and a communications device to its citizens. To this end, it is designed to be as user-friendly as possible. This section of the Town Manager's Recommended Fiscal Year 2022 Budget was created to help orient readers by providing a brief overview of the budget process, as well as an explanation of the organization of the budget document itself. We hope you find the introductory guide a useful tool as you better acquaint yourself with the latest financial and planning information for the Town of Upton.

## The Budget Process

The Town of Upton are governed by its Town By-laws by which an elected, three-member Board of Selectmen appoint a professional manager to administer the daily operation of the Town. The Town's legislative body is Open Town Meeting in which any registered voter of the Town of Upton may partake and vote. There are two (2) voting precincts in Upton. The Town Manager is the chief executive officer of the Town, responsible for managing the day-to-day business of Town departments.

In accordance with the Town By-laws, the Town Manager must annually submit a balanced budget to the Board of Selectmen. Upton has a tradition of developing a budget that clearly defines departmental missions, goals and objectives. The Board of Selectmen and Finance Committee review the annual budget from February through March and submit their recommendations to Town Meeting. Town Meeting then votes to adopt the operating budget at the Annual Town Meeting. It is important to note that the financial and budgetary information presented in the annual budget are projections and are subject to change prior to Town Meeting. For prior year budgets and plans, plus additional financial documents please visit [www.uptonma.gov](http://www.uptonma.gov).

## Community Profile

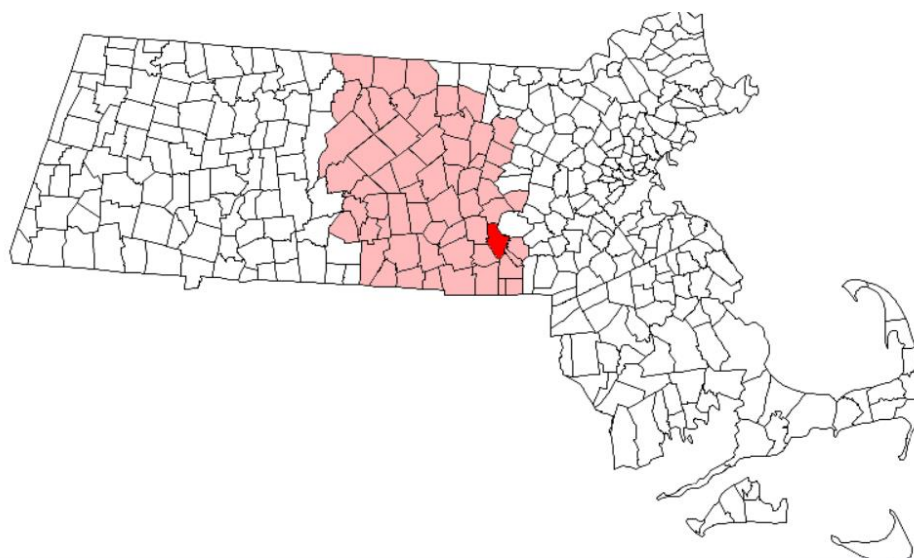
The Town of Upton is in south central Massachusetts, approximately 35 miles west of Boston and 15 miles southeast of Worcester. The Town is 21.8 square miles in size, has approximately 7,540 residents. Established as a Town in 1735, the Town is governed by an open town meeting form of government, a Town Manager and a three-member Board of Selectmen.

Upton was incorporated on June 14, 1735 with land taken from the towns of Hopkinton, Mendon, Uxbridge and Sutton. The first meeting house was erected on our first burying ground located at the junction of Mendon and Grove Streets and many of the first citizens are buried there.

Upton has worked hard to maintain its small-town charm by managing growth, providing for open space, and providing services that ensure quality of life for all our citizens. Today a significant portion of

Upton's land area is protected as either State forest or by parcels purchased by the Town for permanent conservation. Upton has two reputable school systems, the Mendon Upton Regional School District serving both communities for students in kindergarten through high school, as well as Blackstone Valley Regional Vocational Technical High School that is in Upton serving 13 communities. Citizens also take pride in the recreation opportunities in Upton including Kiwanis Beach on Pratt Pond that offers swimming and athletic fields. Town services include a full-time police department, a combination fire department (full-time and volunteer) that provides both fire and emergency management services, public works including water and wastewater services, library, the council on aging, and other related departments.

Upton is a beautiful established New England town with a caring community of residents. Citizens offer their time and talent to a variety of boards and committees that make Upton a wonderful place to live. We welcome our visitors and prospective residents an opportunity to experience our traditional New England heritage.



**Name:** Town of Upton

**County:** Worcester

**Total Area:** 21.8 Sq. Miles

**Total Land:** 21.6 Sq. Miles

**Total Water:** .2 Sq. Miles

**Form of Gov't:** Open Town Meeting

**FY2021 Single Tax Rate per \$1,000:** \$16.60

**FY2020 Single Tax Rate per \$1,000:** \$17.22

**Incorporated:** 1735

**Population:** 7,542 (2010 Census)

**Elevation:** 301 feet

**Coordinates:** [42°10'28"N 71°36'10"W](#)

**Website:** <http://www.uptonma.gov>

**Schools:** Pre-K through Grade 12

## Budget Financial Plan—Revenue and Expenditure Summary

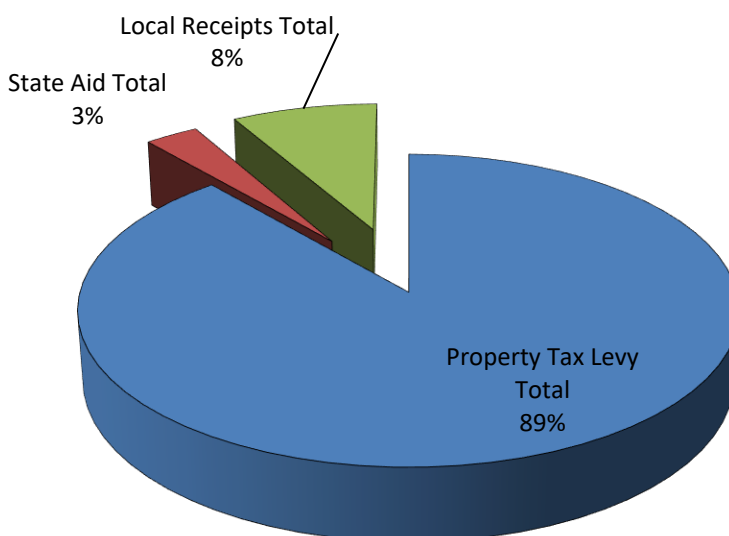
### Fiscal Year 2022 Budget Financial Plan Revenue and Expenditure Overview

The Fiscal Year 2022 recommended budget is balanced and submitted in accordance with the Town By-law and Chapter 39 of the Massachusetts General Laws. All of the revenues or other funding sources for the appropriation recommendation in this budget are detailed below. Expenditure appropriation recommendations are summarized in this overview and detailed in each of the departmental sections that follow. The official appropriation order is summarized in the Line-Item Budget at the end of the budget document.

### Revenue Overview

The Fiscal Year 2022 budget is funded through \$25,307,864 in revenues. This is comprised of \$22.4M in property taxes, \$766K in State Aid for Town and Education operations. Other revenues include \$2.1M in local receipts.

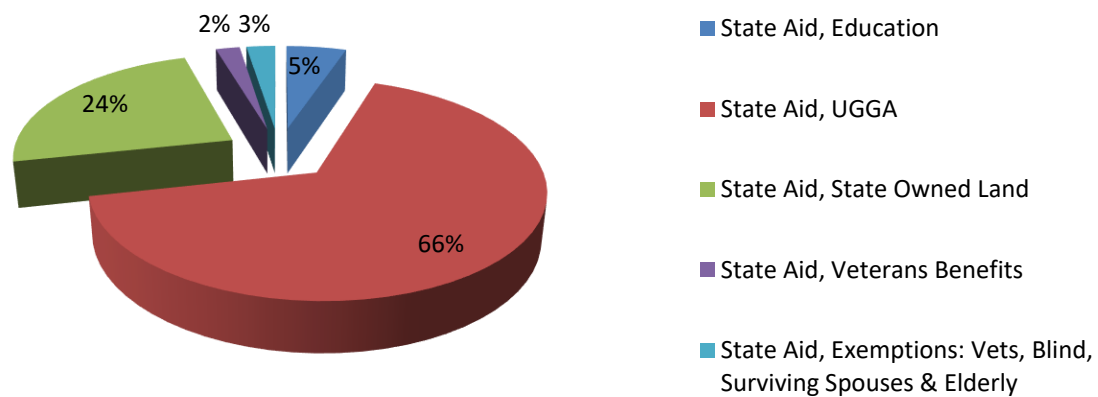
### FY22 Revenue Estimates



## State Aid (Cherry Sheet)

The Cherry Sheet is the name of the official document used by the Commonwealth of Massachusetts to inform cities and towns of the estimated receipts from the Commonwealth for Unrestricted General Government Aid, Education Aid and other state-determined revenue categories. It also informs cities and towns of some anticipated intergovernmental charges, including the charges for regional transit and Charter School tuition. These amounts are all subject to change based on the final budget for the Commonwealth. The following table and chart illustrate the breakdown in categories of State Aid Funding.

### FY22 State Aid Totals



#### A. State Aid Overview and Trends

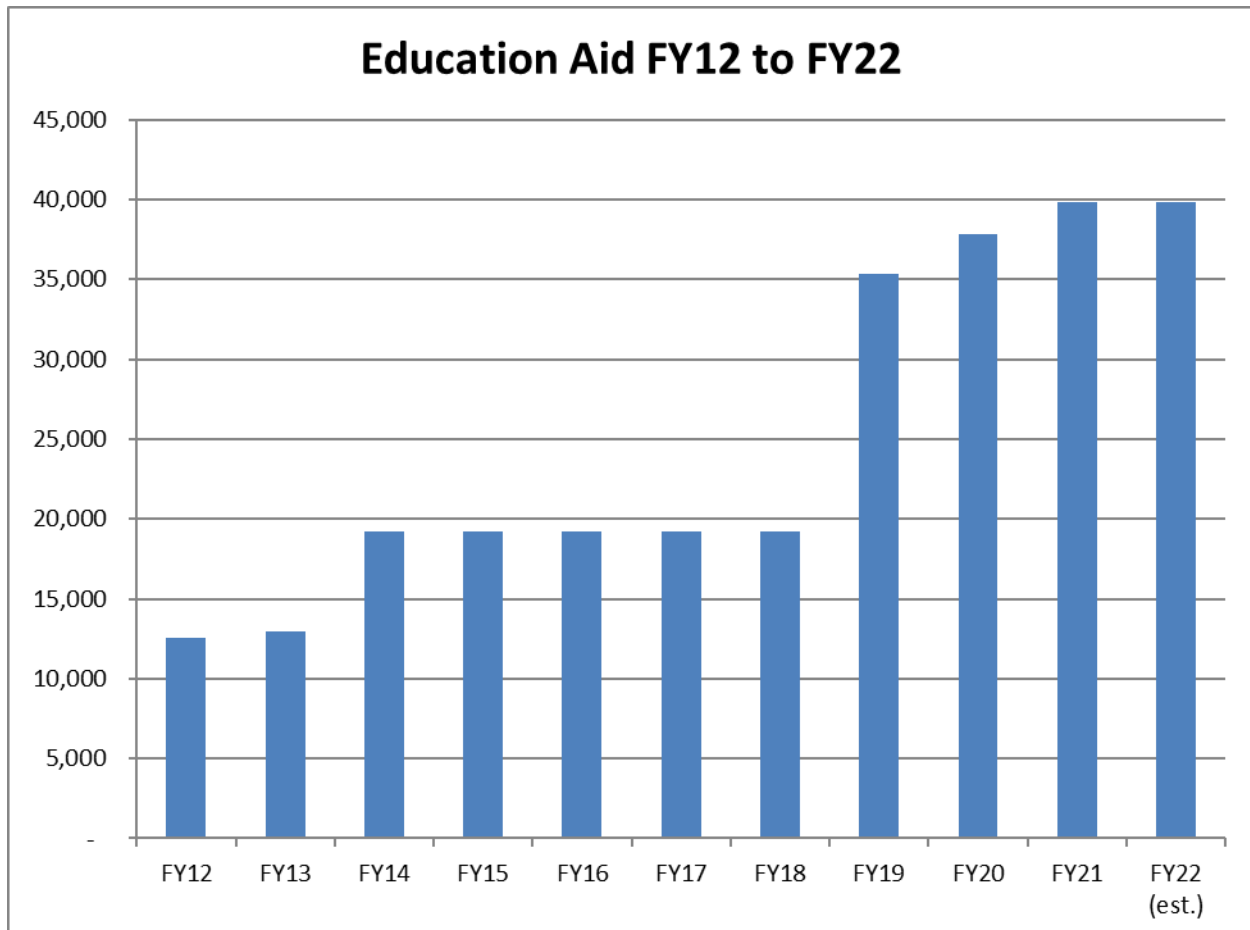
The chart above indicates the breakdown of state funding among the aid categories for Fiscal Year 2022. Of the State Aid anticipated to be received, 5% is in the form of Educational Aid while 95% is Municipal Aid. The table below shows the trend in support from the Commonwealth for Education and Municipal Aid between FY21 and FY22.

State Aid Education	FY21 Budget	FY22 Budget	FY21/22 Change	% Change
Education – Chapter 70	\$39,799	\$39,799	0	0.00%
State Aid Municipal	FY21 Budget	FY22 Budget	FY21/22 Change	% Change
Unrestricted General Government Aid (UGGA)	\$565,358	\$508,822	-56,536	-10.00%
Veterans Benefits	\$16,004	\$16,004	0	0.00%
Elderly/Veterans Exemptions	\$21,334	\$19,200	-2,134	-10.00%
State Owned Land	\$202,515	\$182,263	-20,252	-10.00%
<b>Total State Aid Municipal</b>	<b>\$805,211</b>	<b>\$726,286</b>	<b>-78,922</b>	<b>-9.80%</b>
<b>Grand Total State Aid</b>	<b>\$845,010</b>	<b>\$766,088</b>	<b>-78,922</b>	<b>-9.34%</b>

**State Aid Categories** - The following describes each of the line items on the Cherry Sheet, the state aid amounts anticipated by the Town for Fiscal Year 2022.

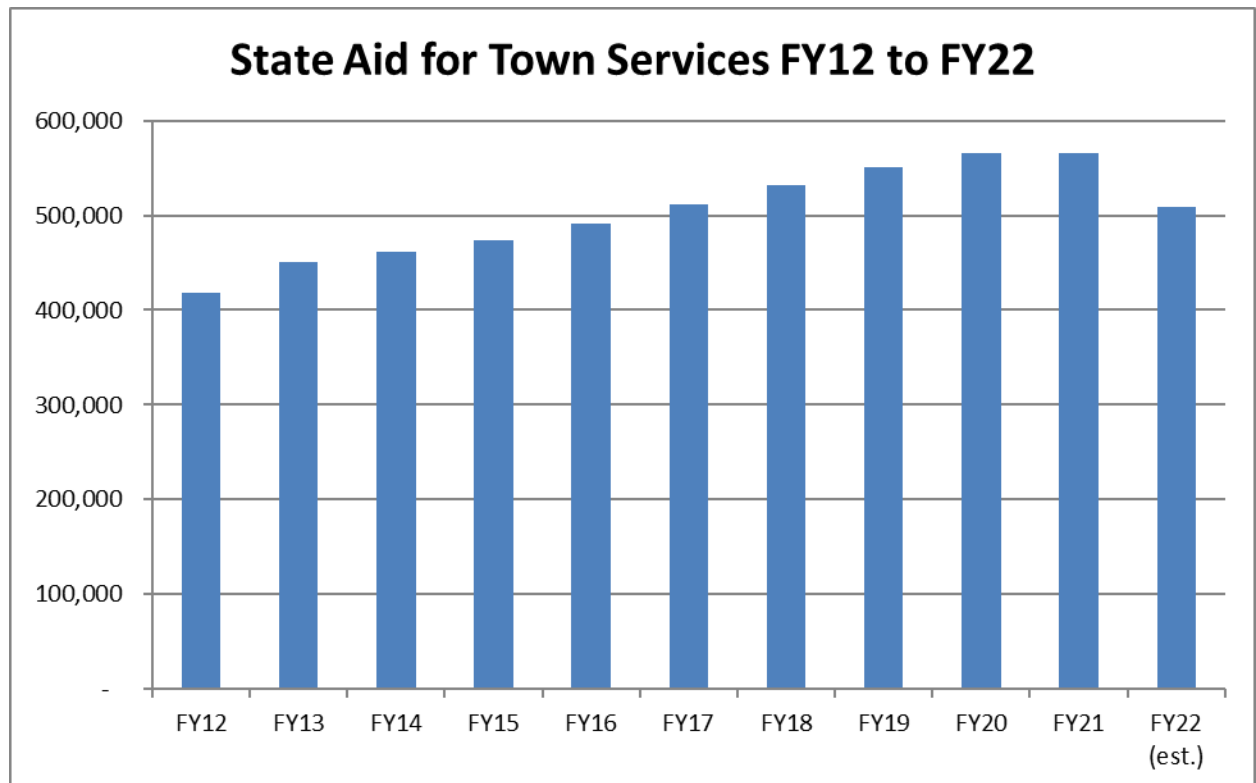
**1. Education Aid – Chapter 70**

Massachusetts General Laws Chapter 70 Education Aid provides financial assistance to cities and towns in order to promote the equalization of the burden of school costs across the state. Chapter 70 School Aid is based on a formula that generates a “foundation budget” representing the per pupil funding required to provide education per state law. The state then uses a separate formula to determine a locality’s required contribution for education from local revenues using the Department of Revenue’s Municipal Revenue Growth Factor (MRGF). Annually, the Town appropriates an annual assessment for the Mendon Upton Regional School and Blackstone Valley Technical School Districts. Chapter 70 Aid to offset the education assessments for the Mendon Upton Regional School and Blackstone Valley Technical School Districts is projected to be \$39,799 for Fiscal Year 2022. The table below depicts the history of this aid category back to Fiscal Year 2012.



## 2. Unrestricted General Government Aid

This State Aid Category represents the bulk of the non-educational aid received by cities and towns. The Town of Upton, by formula, receives approximately 66.0% of the total State appropriation of this state aid category. For Fiscal Year 2022, the Town anticipates receiving \$508,822 in Unrestricted General Government Aid. This represents a -10.00% budget decrease over the Fiscal Year 2021 estimate. The table below depicts the history of this aid category back to Fiscal Year 2012.



## 3. Veterans Benefits

The Commonwealth of Massachusetts reimburses the Town of Upton 75% of the cost of veterans' benefits. As a result of the timing for reimbursements from the State, this revenue source represents 75% of the Town's spending on Veteran's benefits for the past 12 months, not an estimate of the coming 12 months. Benefits are paid consistent with Massachusetts General Laws Chapter 115. The Fiscal Year 2022 reimbursement estimate is \$16,004.

## 4. State Owned Land

The Commonwealth provides a reimbursement to cities and towns for tax revenues lost due to state owned land. The reimbursement is based on state calculated values and is based solely on the value of the land itself, not the structures on the property. This receipt is estimated at \$182,263 for Fiscal Year 2022.

## 5. Public Libraries

Under Chapter 78, Section 19A, of the Massachusetts General Laws, each municipality which is certified by the Board of Library Commissioners and meets certain requirements and standards for free public library service, receives aid from the Commonwealth. This amount also appears as a Cherry Sheet Offset and is not subject to appropriation. As a result, it is not shown in the above summary or included in the tax levy budget.

## 6. Veterans, Elderly and Disabled Tax Exemption

Aid Under Chapter 59, Section 5, clause 41C of Massachusetts General Laws, as amended by Section 5 of Chapter 653 of the Acts of 1982, persons who meet statutory criteria including age, status, and income thresholds will receive a state-funded flat tax exemption of \$500-\$1,000. The Fiscal Year 2022 budget includes a Cherry Sheet allocation of \$19,200 for these exemptions.

## B. Property Taxes

The Fiscal Year 2022 budget includes property tax revenue increases consistent with the provisions of Proposition 2 ½, recognizing a 2.5% increase in the property tax levy as well as the value of new construction growth projected to be certified by the Commonwealth. The budget assumes a Proposition 2 ½ increase in the amount of \$532,880 and estimates new growth of \$250,000. For Fiscal Year 2022 the estimate maximum allowable levy is in the amount of \$26.6M.

Overlay Reserve for Abatements and Exemptions – Additionally, the overlay reserve is raised by the Town's Board of Assessors in excess of appropriations and other charges for the purpose of creating a fund to cover abatements and exemptions. Abatements are granted in circumstances where real or personal property has been overvalued or disproportionately valued and appropriate adjustments are made to the original assessed value. The overlay for Fiscal Year 2022 is estimated at \$170,000.

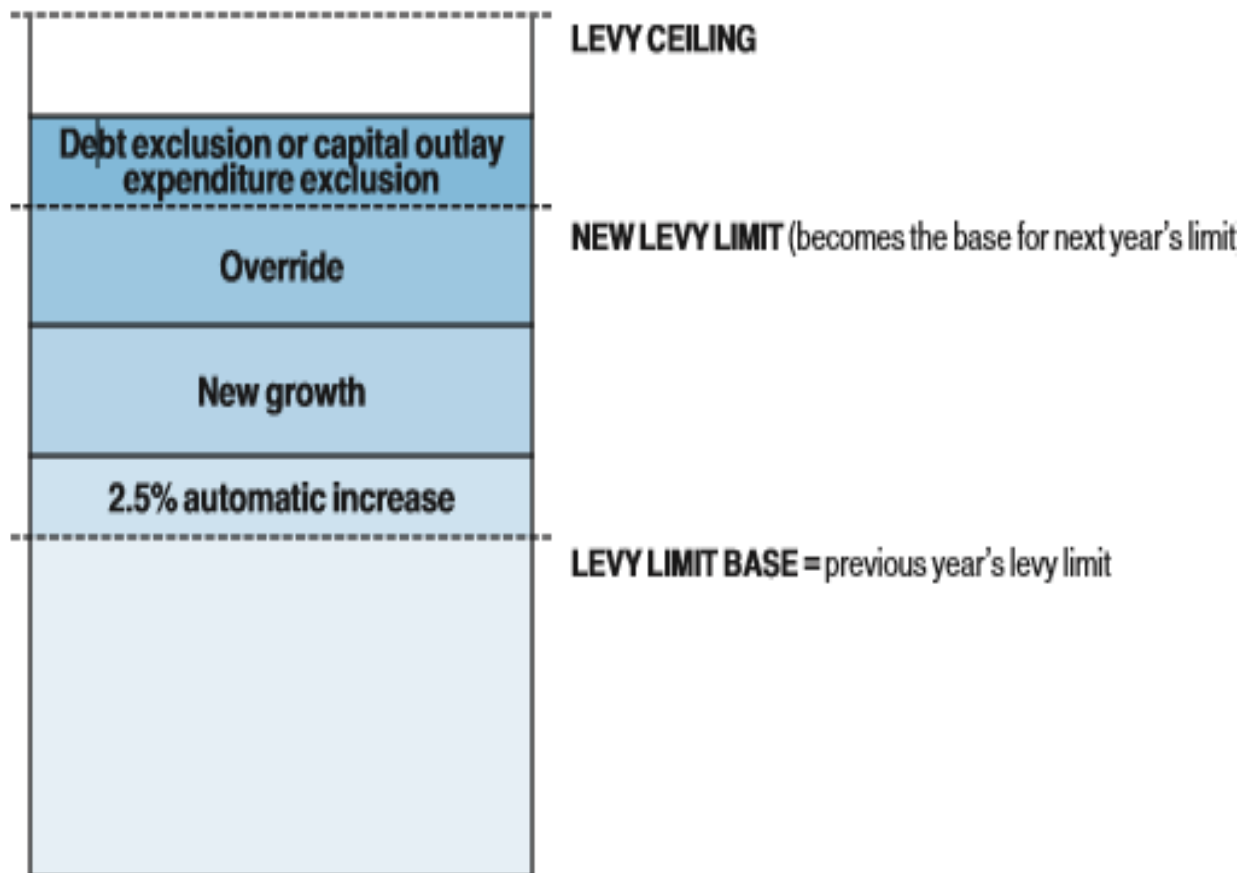
Property Tax Revenue	2021	2022
Prior Year Levy Limit	\$20,349,068	\$21,315,215
Amended Growth	N/A	N/A
2.5% Automatic Increase	\$508,727	\$532,880
New Growth	\$457,420	\$250,000 (est.)
New Limit	\$21,315,215	\$22,098,095(est.)
Debt Exclusions	\$542,211	\$524,199(est.)
Maximum Allowable Levy	\$21,857,426	\$22,622,294(est.)
Tax Levy	\$21,855,416.68	N/A

Of note, with the Fiscal Year 2021 Tax Recap, the Town reported Excess or Unused Levy Capacity in the amount of \$2,009.32.

### C. Debt Exclusion

Proposition 2 1/2 allows the Town to raise funds for certain purposes above the amount of its levy limit or levy ceiling. The Town can assess taxes in excess of its levy limit or levy ceiling for the payment of certain capital projects and for the payment of specified debt service costs. Debt exclusion is for the purpose of raising funds for debt service costs with voter approval. The Town is estimating the debt exclusion amount in FY22 at \$524,199 (see detail below). Below is a diagram from the Division of Local Services website called "Levy Limits: A Primer on Proposition 2 1/2" that demonstrates all the different layers that makes up the tax levy.

DEBT EXCLUSIONS	
Blackstone Valley Tech	\$15,045.00
New Memorial School	\$326,809.00
Miscoe Repairs	\$79,126.00
Water Projects & Equipment - GOB 2012	\$103,219.00
<b>Total Debt Exclusions</b>	<b>\$524,199.00</b>

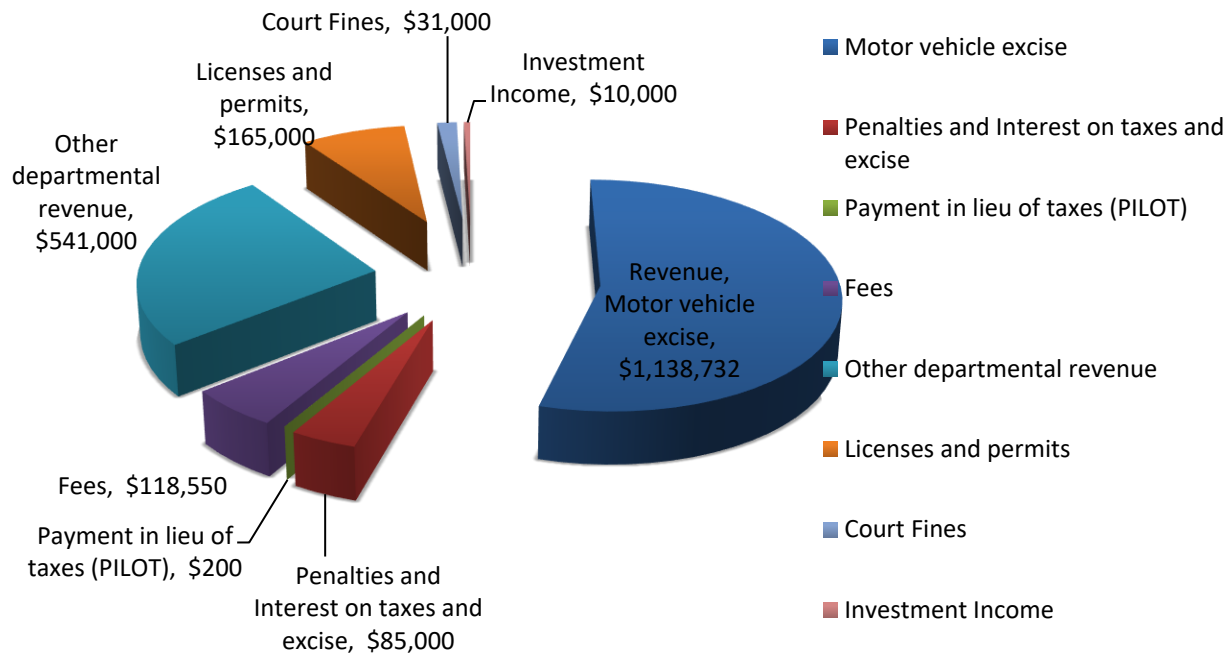




## D. Local Receipts

The last major category of Town revenues is local receipts, comprised of locally generated excise taxes, fees, and charges. These include Motor Vehicle Excise taxes, building and other permits, licenses, as well as various fines and fees. The following table summarizes all local receipt categories.

### FY22 Local Receipt Revenue

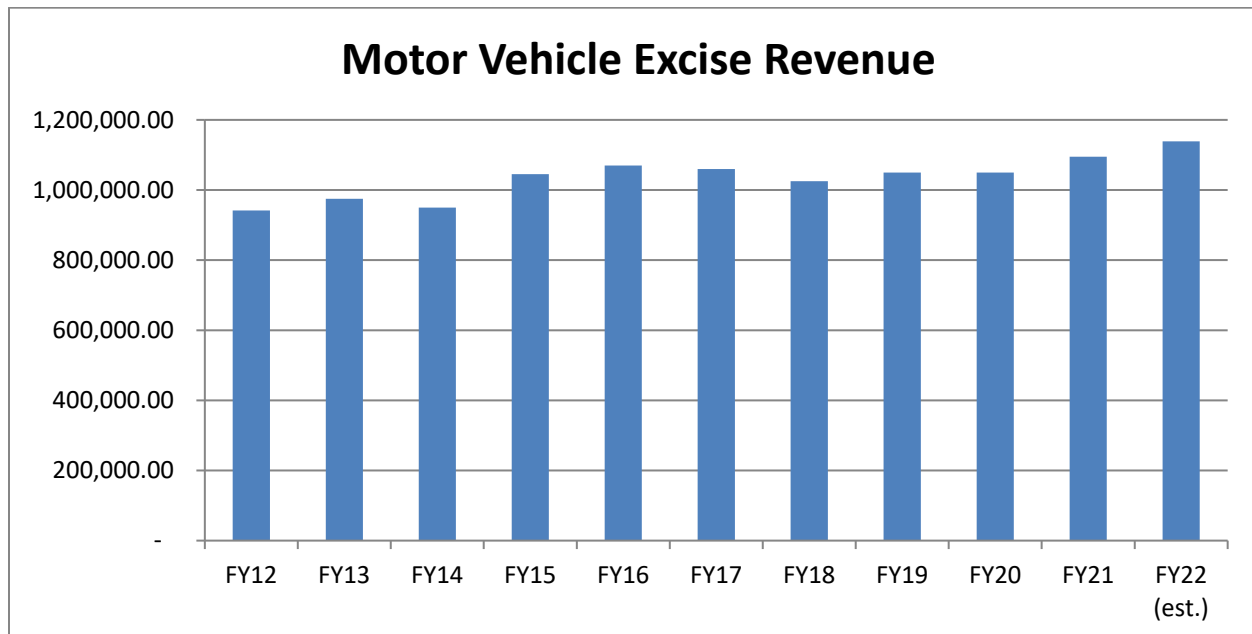


#### Town of Upton Fiscal Year 2022 - Local Receipts Revenue

Local Receipts Revenue Summary	FY21 Budget	FY22 Budget	FY21/22 Change	% Change
Motor Vehicle Excise	1,093,168	1,138,732	45,564	4.17%
Penalties and Interest on taxes and excise	115,000	85,000	(30,000)	-26.09%
Payment in lieu of taxes (PILOT)	186	200	14	7.53%
Fees	111,150	118,550	7,400	6.66%
Other departmental revenue	522,000	541,000	19,000	3.64%
Licenses and permits	160,000	165,000	5,000	3.13%
Court Fines	31,000	31,000	-	0.00%
Investment Income	10,000	10,000	-	0.00%
<b>Local Receipts Total</b>	<b>2,042,504</b>	<b>2,089,482</b>	<b>46,978</b>	<b>2.30%</b>

## 1. Motor Vehicle Excise Tax

The Motor Vehicle Excise Tax is assessed annually through the Assessor's Office with bills and payments processed through the Treasurer's Office. The city or town in which a vehicle is garaged at the time of registration assesses the associated excise tax. Chapter 6A, Section 1, of the Massachusetts General Laws sets the rate of this tax at \$25 per \$1,000 valuation. The Town issues bills based on data provided by the Massachusetts Registry of Motor Vehicles. The Registry determines valuation using a statutory formula based on the manufacturer's list price and year of manufacture. The Fiscal Year 2022 revenue estimate for Motor Vehicle Excise is \$1,138,732. This estimate is a projection based upon historical trends factored for current motor vehicle sales tax information from the Department of Revenue.



## 2. Penalties and Interest

State law dictates the interest rate on delinquent taxes. Penalties and fees are incurred for delinquency of tax payment, serving notice and issuance of warrants, recording instruments of taking and other miscellaneous fees. \$85,000 is estimated from this revenue source in Fiscal Year 2022.

## 3. Licenses and Permits

Revenues are collected associated with licenses and permits issued by the Town. These include building permits, electrical and plumbing permits. This category also includes charges for weights and measures, liquor licenses, and other Town licenses. This category is budgeted at \$165,000 based on estimated license and permit activity in Fiscal Year 2022.

#### **4. Court Fines**

This revenue category includes court fines assessed through motor vehicle violations. This category is budgeted at \$31,000 for Fiscal Year 2022, based upon trends observed in Fiscal Year 2021.

#### **5. Investment Income (Interest)**

The Town regularly invests cash and receives interest on these funds. Interest rates, and hence interest earnings, are subject to market conditions. The estimated revenue for Fiscal Year 2022 is in the amount of \$10,000 based on historical trends.

#### **6. Payment In Lieu of Taxes (PILOT)**

The Town receives PILOT payments from the Federal Government for federal land located in the Town. This category is budgeted at \$200 for Fiscal Year 2022, based upon trends observed in Fiscal Year 2021.

#### **7. Fees**

Fees include charges for birth and death records, fire inspection fees, police detail administrative fees, planning board fees, Assessor Fees, Treasurer Fees and other departmental fees for services provided. The estimate for this revenue source is \$118,550 in Fiscal Year 2022. This estimate is based upon trends observed in Fiscal Year 2021.

#### **8. Other Department Revenue**

This revenue category includes ambulance service charges (\$215,000), trash bag fees (\$245,000) and various inter-municipal agreements for the conservation agent and planner (\$58,000) and nursing services (\$10,000) and other departmental revenue including Passport and Cemetery Burial revenues (\$13,000) for services provided. The estimate for this revenue source is \$541,000 in Fiscal Year 2022. This estimate is based upon trends observed in Fiscal Year 2021.

### **E. Other Revenue/Funding Sources**

#### **1. Free Cash**

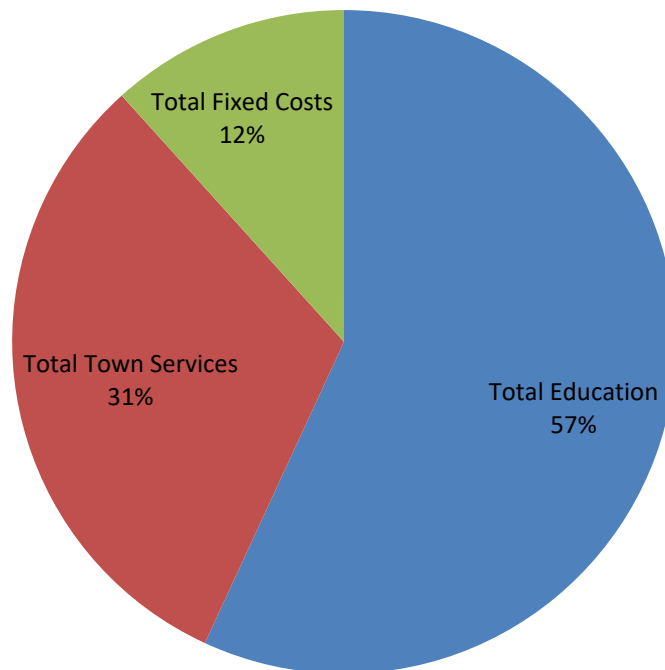
Free cash represents the Town's amount of available "fund balance," as certified by the Department of Revenue, including the result of the current fiscal year's revenues, less expenditures net of all transfers in and out of the General Fund. The amount is certified by the Commonwealth of Massachusetts Department of Revenue and then available for appropriation. No free cash is assumed in the Fiscal Year 2022 Budget, which is consistent with Division of Local Services recommendation.

## Expenditure Summary

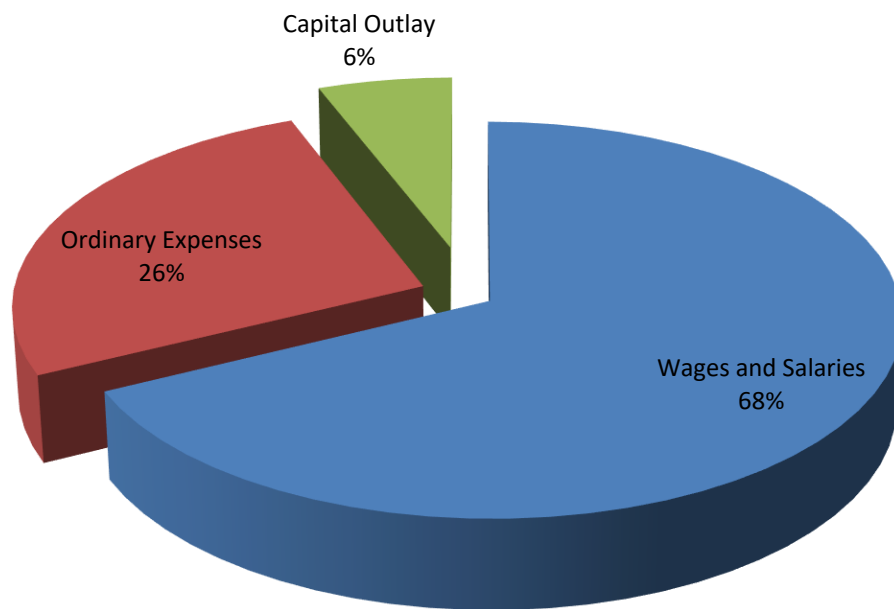
### Fiscal Year 2022 Expenditure Overview

The Fiscal Year 2022 budget appropriates \$25.3M in revenues to fund the following services. The Town's expenditure budget is broken into three large categories—Education (Including Mendon-Upton Regional School District Schools and Blackstone Valley Technical School), Town Operations (operating departments), and Town Fixed Costs (debt service, pensions, health benefits, Medicare, unemployment, state & county charges, building & liability insurance and snow removal). The following chart shows the breakdown by percentage of these expenditures in those three categories. Education expenses accounts for 57% of all Town expenditures. Fixed costs, including debt service, pensions, health benefits, Medicare, unemployment, state & county charges, building & liability insurance and snow removal, account for 12% of the overall budget. The remaining 31% is available to fund Town departmental operations, including the salary and ordinary maintenance costs of all non-school departments.

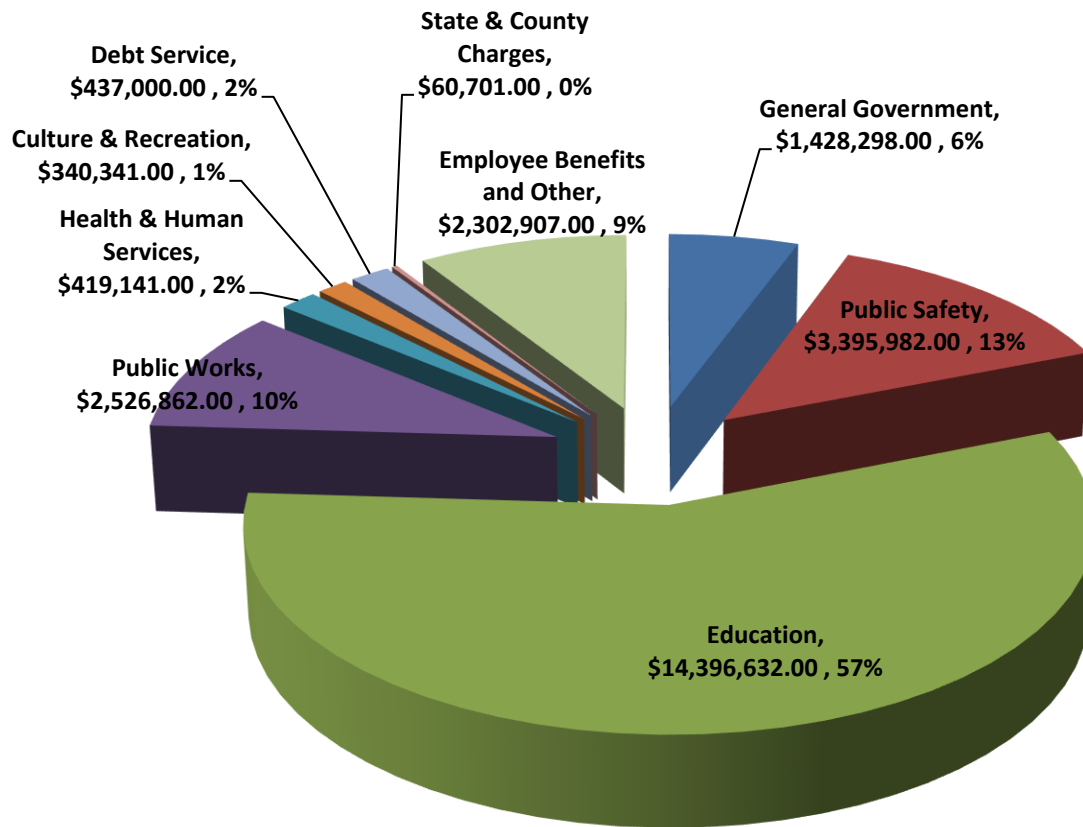
### FY22 Total Expense Budget, \$25.3MIL



**FY22 Total Expense Budget by Category Type,  
\$25.3MIL, Net Education Expenses of \$14.4MIL,  
Town Municipal Expenses of \$10.9MIL**



## FY22 Total Expense Budget by Function, \$25.3MIL

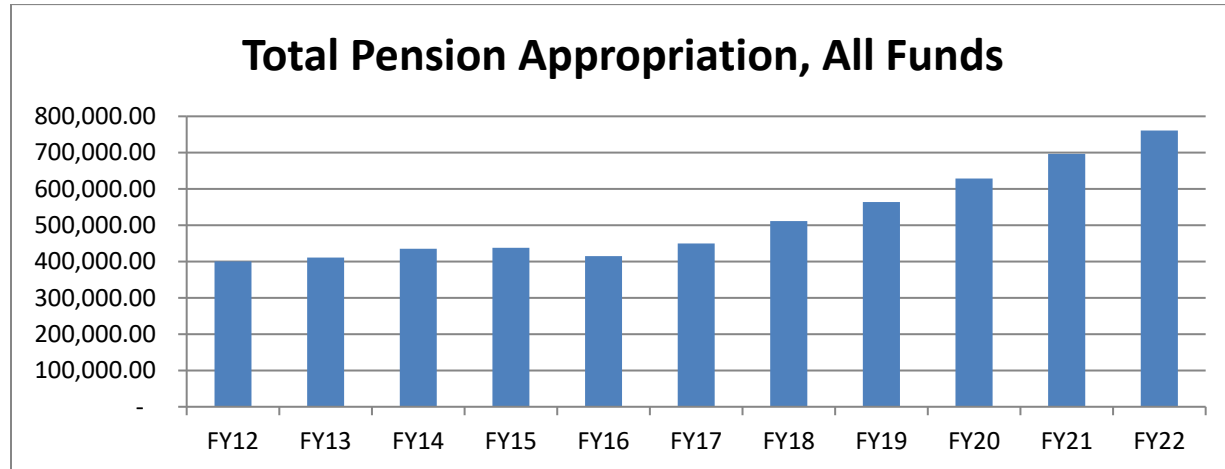


Recommended Budget Summary Total  
FY 2022

	FY2021	FY2022		
	Original	Projected	\$ Change	% Change
<b>ESTIMATED REVENUES</b>				
Property Taxes - Net Debt Exclusion	\$21,107,795	\$22,098,095	\$990,300	4.69%
Property Taxes - Debt Exclusion	\$557,334	\$524,199	(\$33,135)	-5.95%
Overlay	(\$150,000)	(\$170,000)	(\$20,000)	13.33%
State Aid - Education	\$39,799	\$39,799	\$0	0.00%
State Aid - Municipal	\$805,211	\$726,289	(\$78,922)	-9.80%
Motor Vehicle Excise	\$1,087,622	\$1,138,732	\$51,110	4.70%
Penalties and interest on taxes and excise	\$115,000	\$85,000	(\$30,000)	-26.09%
Payment in lieu of taxes (PILOT)	\$186	\$200	\$14	7.53%
Fees	\$111,150	\$118,550	\$7,400	6.66%
Other departmental revenue	\$522,000	\$541,000	\$19,000	3.64%
Licenses and permits	\$160,000	\$165,000	\$5,000	3.13%
Court Fines	\$31,000	\$31,000	\$0	0.00%
Investment Income	\$10,000	\$10,000	\$0	0.00%
Other available funds	\$259,699	\$0	(\$259,699)	-100.00%
<b>TOTAL ESTIMATED REVENUES</b>	<b>\$24,656,796</b>	<b>\$25,307,864</b>	<b>\$651,068</b>	<b>2.64%</b>
	FY2021	FY2022		
	Original	Projected	\$ Change	% Change
<b>ESTIMATED EXPENSES</b>				
General Government	\$1,372,326	\$1,428,298	\$55,972	4.08%
Public Safety	\$3,355,451	\$3,395,982	\$40,531	1.21%
Education	\$13,983,944	\$14,396,632	\$412,688	2.95%
Public Works	\$2,505,574	\$2,526,862	\$21,288	0.85%
Health & Human Services	\$420,657	\$419,141	-\$1,516	-0.36%
Culture & Recreation	\$337,999	\$340,341	\$2,342	0.69%
Debt Service	\$427,000	\$437,000	\$10,000	2.34%
State & County Charges	\$60,411	\$60,701	\$290	0.48%
Employee Benefits and Other	\$2,193,434	\$2,302,907	\$109,473	4.99%
<b>TOTAL ESTIMATED EXPENSES</b>	<b>\$24,656,796</b>	<b>\$25,307,864</b>	<b>\$651,068</b>	<b>2.64%</b>
<b>Favorable/(Unfavorable) Variance</b>	<b>\$0</b>	<b>\$0</b>		

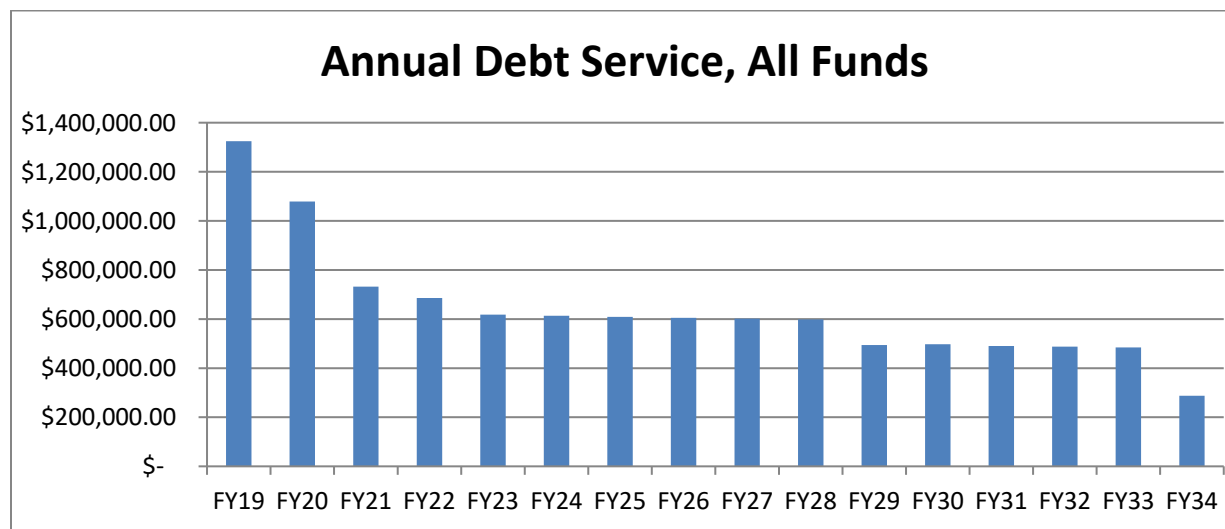
## Pension

The Town is a member of the Worcester Regional Retirement System. As one of 104 public employee retirement systems within the Commonwealth of Massachusetts, the Worcester Regional Retirement System operates under and administers the provisions of the contributory defined benefit plan established by Chapter 32 of the Massachusetts General Laws. Governed by a five-member Board of Trustees, the plan has close to 13,000 members and over \$710 million dollars in assets. The Town's pension appropriation is budgeted at \$761,042 for FY2022. The Town anticipates the pension appropriation amount to increase significantly over the next few years due to upcoming retirements.

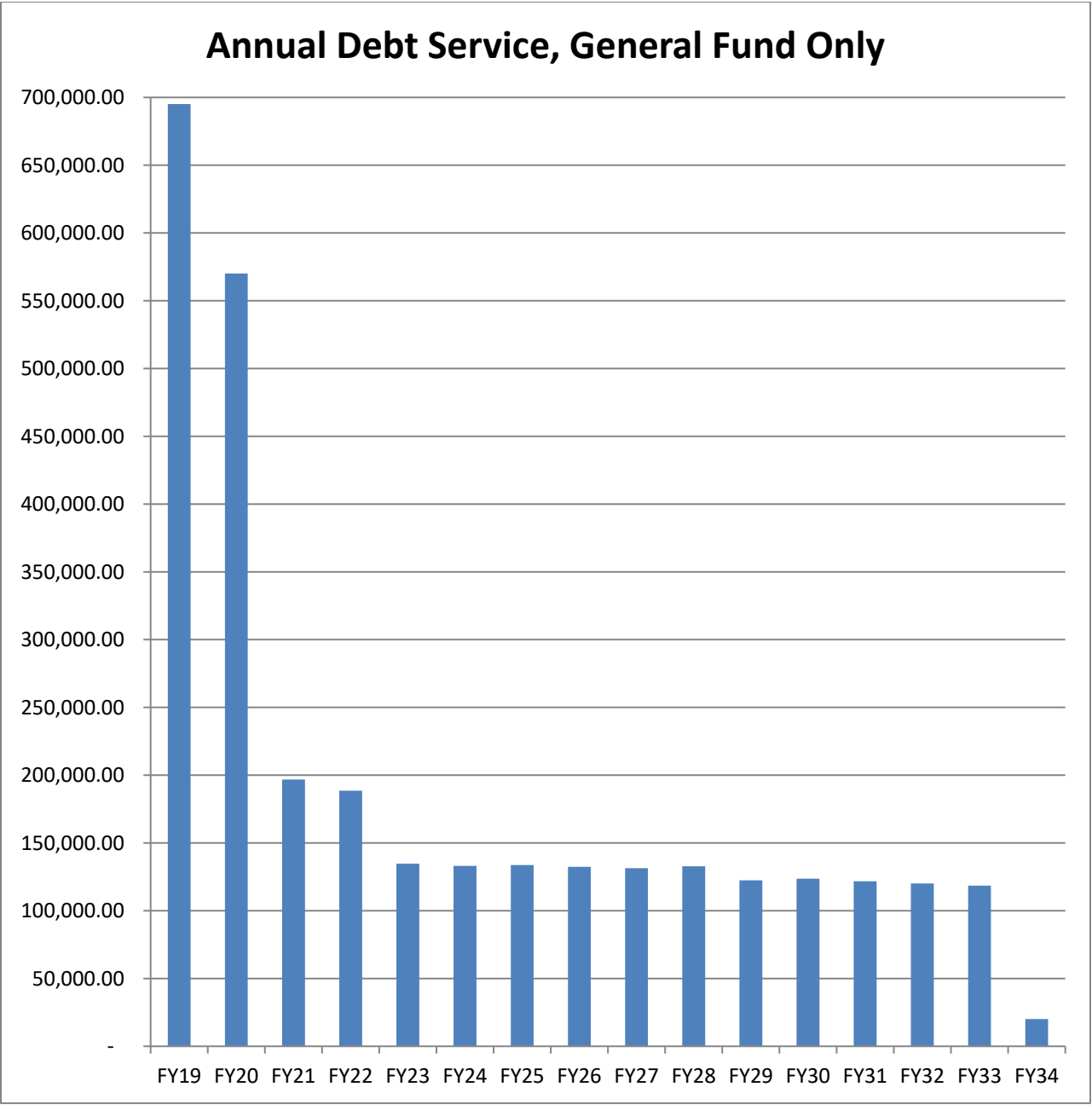


## Debt Service

The Town's borrowing for equipment, infrastructure improvements, including streets and sidewalks, public buildings, including the construction and rehabilitation of public schools are funded through municipal bond issues. Annual Debt Service payments meeting all Town, community preservation and enterprise fund obligations for these borrowing totals \$731,947 in FY22.





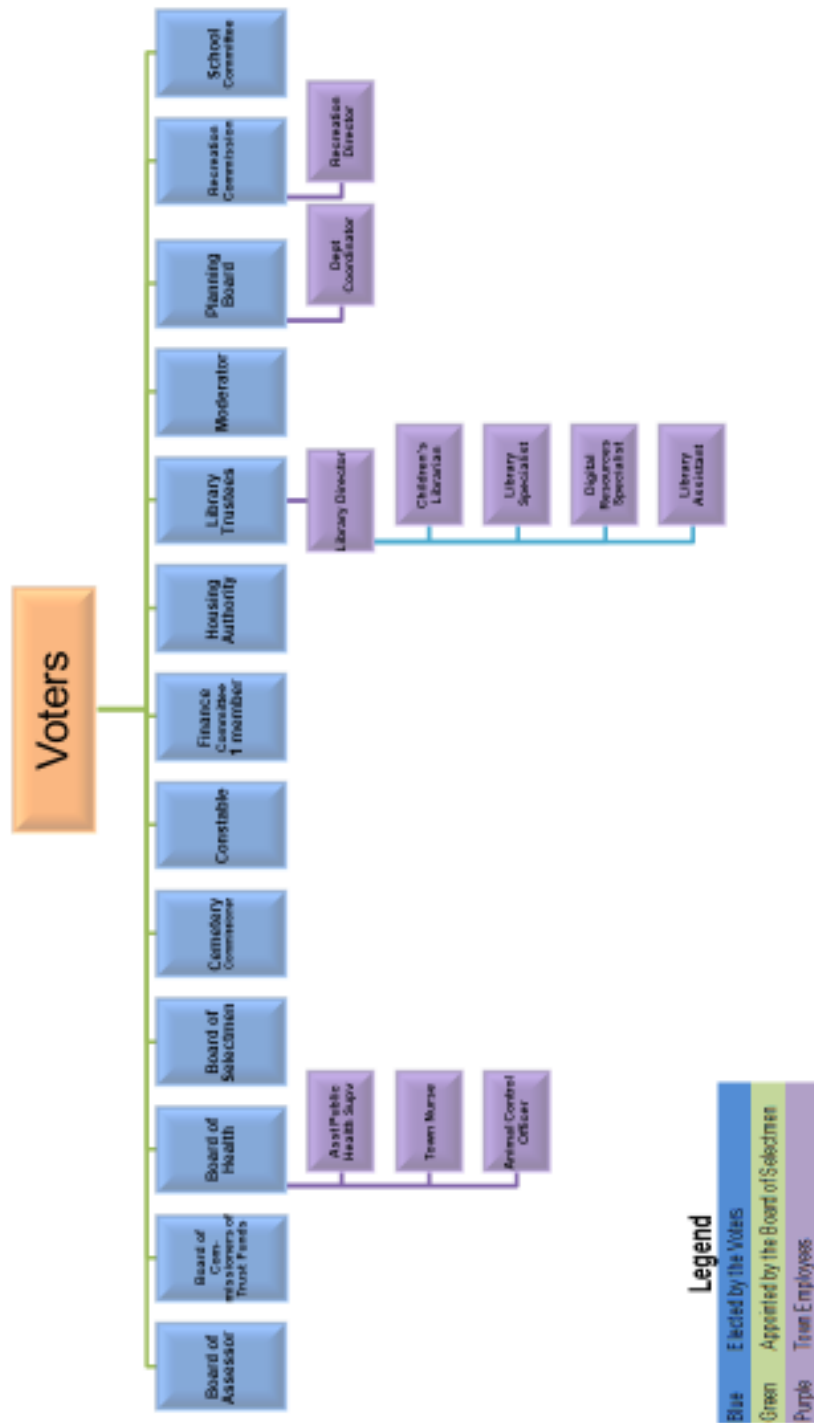


## Fiscal 2022 Budget Procedure

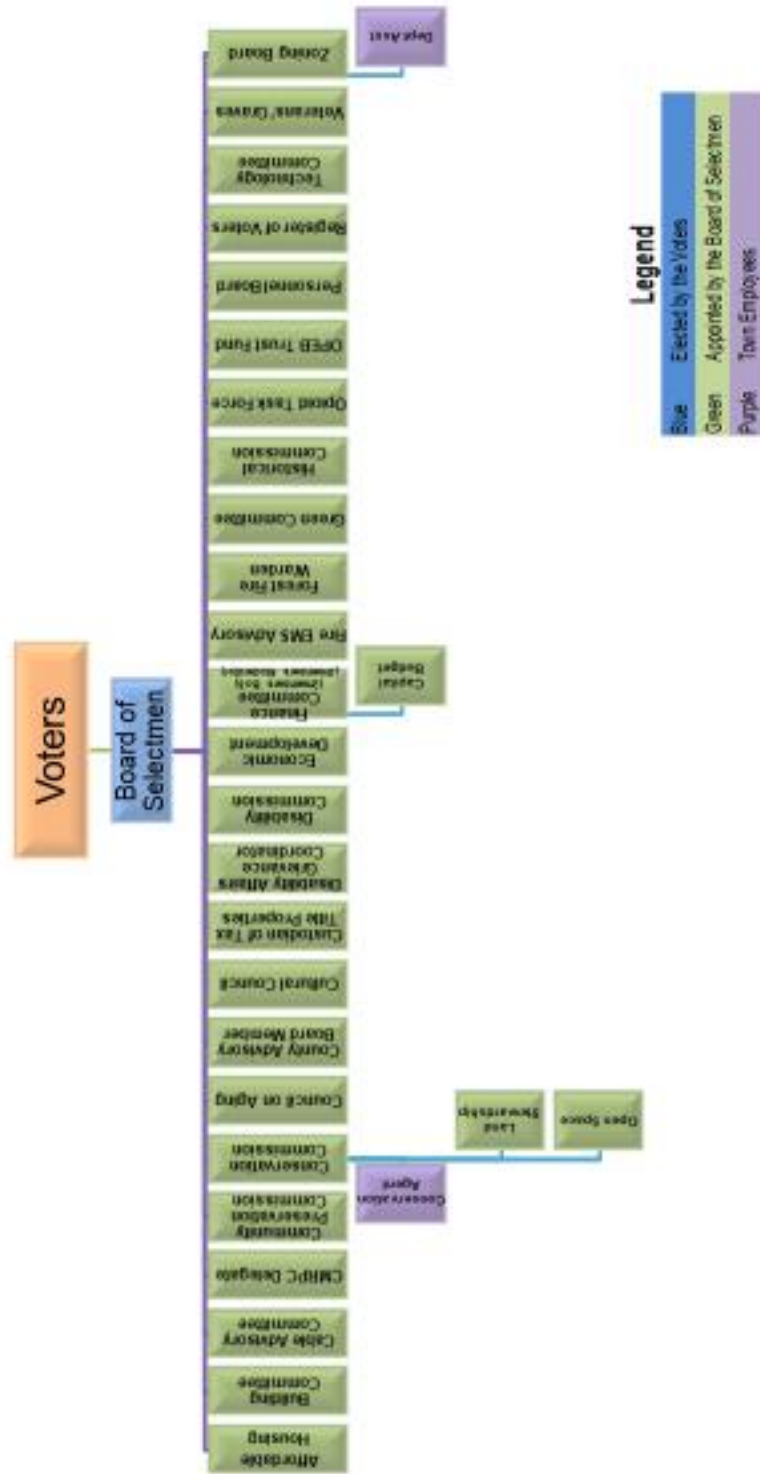
% Complete	Deliverable	Due By	Notes
100%	Planning		
0%	Capital Improvement Planning	1-Jul	CBC plans to hold public hearings to review the proposed 10 yr capital plan
100%	Warrant Opens for the Annual Town Meeting	4-Aug	
100%	Primary Election Day	1-Sep	
100%	Warrant Closes for the Annual Town Meeting	11-Sep	
100%	Warrant Review period begins	14-Sep	BOS, FinCom, CBC review Warrant
100%	BOS reviews Warrant w Committee Recommendations	6-Oct	
100%	Execute STM Warrant and Post	20-Oct	
100%	Presidential Election Day	3-Nov	
100%	Special Town Meeting	10-Nov	
100%	Tax Classification Hearing	12-Nov	Thursday evening
100%	Budget Memo and Operating Budget Instructions sent to Depts & Boards	13-Nov	
100%	Warrant Opens for the Annual Town Meeting	1-Dec	
100%	FY 21 Drafts Budgets returned to TM/FINCOM	18-Dec	Depts., Board and Committees submit budget requests. Depts submit capital requests to TM.
75%	Town Reports due to Selectmen's Office	15-Jan	
100%	FY 21 Town Manager Budget Recommendation Released	19-Jan	
0%	Warrant Closes for the Annual Town Meeting	29-Jan	
0%	Board of Selectmen's Budget Review: Session 1	2-Feb	Police, Fire, Town Manager, Town Accountant (includes Dept Cap Requests)
0%	Board of Selectmen's Budget Review: Session 2	16-Feb	DPW, COA, Code, Town Clerk (includes Dept Cap Requests)
0%	Finance Committee's Budget Review and Article Review Sessions	28-Feb	BOA, T/C, RecCom, BOH, Library, Moderator, Schools et al
0%	Capital Budget Committee review capital requests	28-Feb	Recommendations made to BOS and FinCom
0%	BOS reviews Warrant Articles	2-Mar	
0%	Send Town Report to the Printer	12-Mar	
0%	Final Joint Finance Committee/Board of Selectmen Meeting	30-Mar	
0%	BOS – last day to vote to place a question on the ballot for the ATE	2-Apr	
0%	Warrant Executed and Posted	6-Apr	
0%	Finance Committee Report Sent to the Printer	9-Apr	
0%	Post Warrant for ATE	30-Apr	
0%	Annual Town Meeting	6-May	
0%	Election Day	11-May	

## Organizational Chart

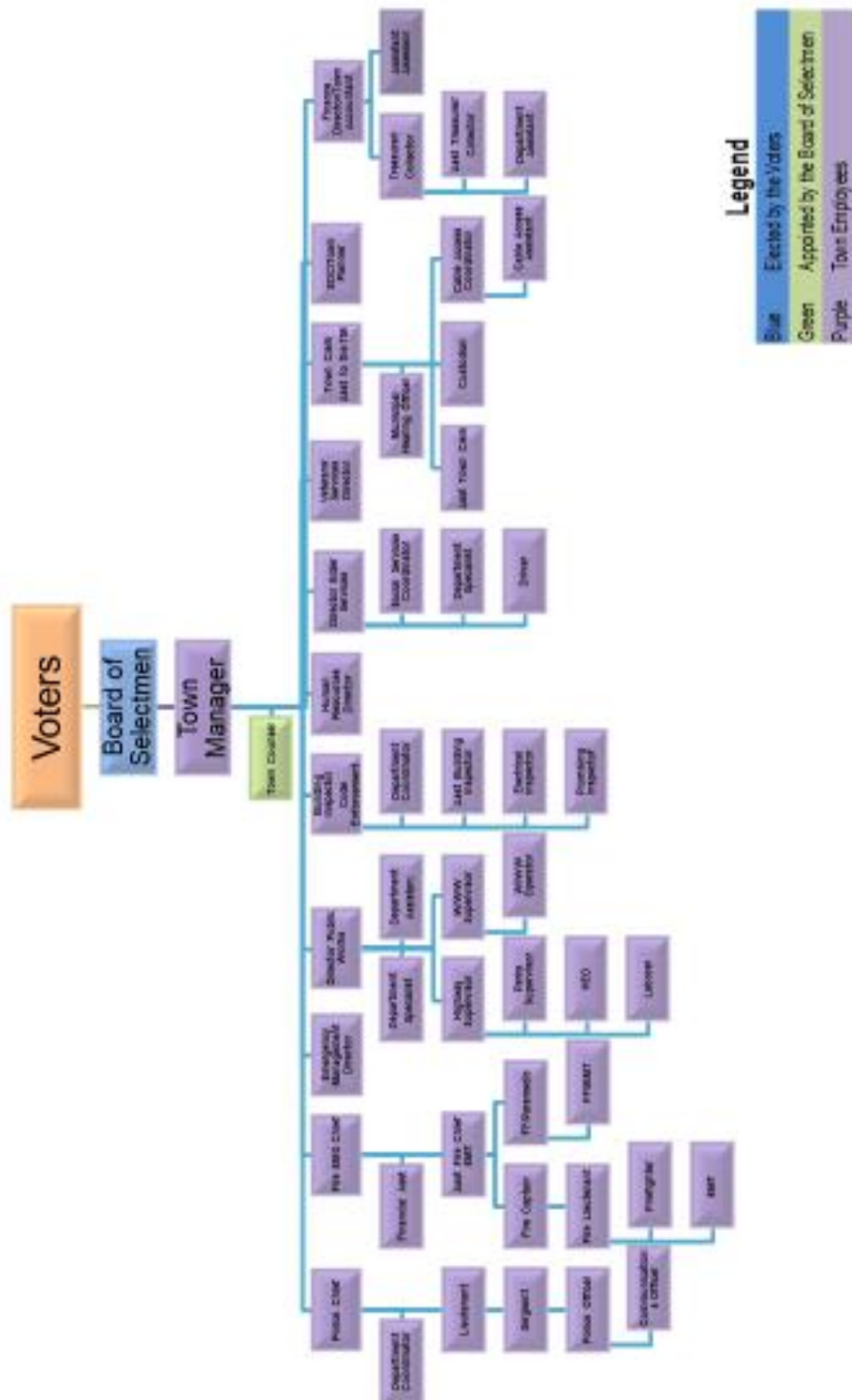
# Town of Upton Elected Officials



# Town of Upton Appointed Boards and Committees



Town of Upton FY 2022



# Board of Selectmen Budget

## Board of Selectmen / Town Manager

(includes Legal, Insurance, Pension, Miscellaneous)

### **FY 2022 Budget Overview**

<b>Expenditures</b>	<b>2020</b>	<b>2021</b>	<b>2022 Proposed</b>
Wages	\$ 223,490	\$ 283,000	\$ 321,970
Salaries	\$ 1,750	\$ 1,750	\$ 1,750
Expenses	\$1,979,953	\$2,167,984	\$ 2,276,957
<b>Total</b>	<b>\$2,205,193</b>	<b>\$2,452,734</b>	<b>\$2,600,677</b>

### **Expenditures:**

The total recommended Fiscal Year 2022 proposed budget for the Board of Selectmen/Town Manager Office is \$2,600,677, which is an increase of \$147,943 or ~6% from the Fiscal 2021 amount of \$2,452,734. All these cost drivers are fixed costs such as cost of living wage increases, pension obligations to the Worcester Regional Retirement System and the town's health insurance obligations as outlined below. There are no other increases in this budget.

#### *Wages*

The proposed Fiscal Year 2022 budget includes an increase in wages of \$38,970.00 This proposed increase is the net result of the following:

- 1.5% COLA for all non-union employees for 52.2 weeks in FY 22.
- Full time Planner budgeted in FY22 with an offset of \$40,000 from the Town of Boylston

#### *Expenses*

The proposed Fiscal Year 2022 budget includes an increase in expenses of \$108,973. This proposed increase is the net result of the following:

- Health insurance increase of 5%
- The town's fixed cost pension liability continues to escalate, with an increase of ~9%, from \$633,584 in FY 21 to \$692,102 in FY 22.

### **Revenue Budget:**

The following revenue items are deposited in the Town's General Fund which help offset the overall costs to the department's budget:

- FY21 Class II Licenses \$3,000
- FY21 Common Victualers License \$1,765
- FY21 All Alcohol License \$10,000
- FY22 Town of Boylston \$40,000

**Operational Overview:**

The Town Manager is appointed by the Upton Board of Selectmen to be the chief administrative officer of the Town. The Town Manager, under the powers and duties of the Chapter 391 of the Acts of 2008 “An Act Establishing the Office of Town Manager in the Town of Upton”, shall be responsible to the Board of Selectmen for the proper administration of all affairs properly entrusted to the Town Manager by the Board of Selectmen or under such Act.

The powers and duties of the Town Manager include, but are not limited to the following: to supervise the administration of the affairs of the Town; to ensure that, within the Town, the Massachusetts general laws and Upton by-laws, policies and regulations are faithfully executed; to make such recommendations to the Board of Selectmen concerning the affairs of the Town, as deemed necessary and desirable; to make reports to the Board of Selectmen from time to time upon the affairs of the Town; to keep the Board of Selectmen fully advised of the Town’s financial condition and its future needs; to prepare and submit budgets as required by the general laws and the Act to the Board of Selectmen and Finance Committee.

The Town Manager’s Office supervises the activities of all Town departments under his jurisdiction, administers the daily activities of the office, and manages all internal and external communication to the Board of Selectmen, citizens, businesses, visitors, and media. Additionally, the Town Manager’s Office administers all procurement, human resource functions and legal actions of the Town. The office works strategically and proactively to coordinate actions at the State and local level to ensure Upton’s interests are properly represented and monitored. Activities also include overseeing key governmental, interdepartmental, and regional efforts, and leading special projects and initiatives as deemed necessary by the Board of Selectmen.



## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>122</b>	<b>Selectmen</b>				
	<b>Salaries</b>				
0100-122-5100-5100	Selectmen-Wages				
	Vehicle Stipend		6,000.00	6,000.00	
	Department Assistant		6,224.00	6,000.00	
	HR Director/Ex Asst		74,050.00	75,105.00	
	Town Planner		40,000.00	77,590.00	
	Town Manager		154,950.00	157,275.00	
	<b>Total 0100-122-5100-5100 (5 detail records)</b>	<b>223490</b>	<b>281,224.00</b>	<b>321,970.00</b>	<b>14.49%</b>
0100-122-5100-5110	Selectmen - Salaries				
	Board Members		1,000.00	1,000.00	
	Chairman		750.00	750.00	
	<b>Total 0100-122-5100-5110 (2 detail records)</b>	<b>1750</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>0.00%</b>
	<b>Total: Salaries</b>	<b>225,240.00</b>	<b>282,974.00</b>	<b>323,720.00</b>	<b>14.40%</b>
	<b>Expenses</b>				
0100-122-5400-5421	Selectmen Expense				
	Misc Expenses		4,500.00	4,500.00	
	Appraisals/Engineering/Survey		25,000.00	25,000.00	
	<b>Total 0100-122-5400-5421 (2 detail records)</b>	<b>29500</b>	<b>29,500.00</b>	<b>29,500.00</b>	<b>0.00%</b>
0100-122-5400-5423	Town Manager Expense				
	ICMA and MMA Conference		2,700.00	2,700.00	
	Office Supplies and Postage		2,000.00	2,000.00	
	Other		500.00	500.00	
	Member Dues		2,800.00	2,800.00	
	<b>Total 0100-122-5400-5423 (4 detail records)</b>	<b>13600</b>	<b>8,000.00</b>	<b>8,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>43,100.00</b>	<b>37,500.00</b>	<b>37,500.00</b>	<b>0.00%</b>
<b>Total Budget:</b>	<b>268,340.00</b>	<b>320,474.00</b>	<b>361,220.00</b>	<b>12.71%</b>	
<b>123</b>	<b>Manager</b>				
	<b>Expenses</b>				
0100-123-5400-5426	Town Manager Misc. Expense				
	Street Lighting		42,000.00	42,000.00	
	Weights and Measures		1,200.00	1,200.00	
	Memorial Day		2,400.00	2,400.00	
	<b>Total 0100-123-5400-5426 (3 detail records)</b>	<b>43600</b>	<b>45,600.00</b>	<b>45,600.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>43,600.00</b>	<b>45,600.00</b>	<b>45,600.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>43,600.00</b>	<b>45,600.00</b>	<b>45,600.00</b>	<b>0.00%</b>
<b>151</b>	<b>Legal Department</b>				
	<b>Expenses</b>				
0100-151-5200-5302	Town Counsel Expense				
	Outside Town Counsel Expense		82,000.00	82,000.00	
	<b>Total 0100-151-5200-5302 (1 detail record)</b>	<b>62687</b>	<b>82,000.00</b>	<b>82,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>62,687.00</b>	<b>82,000.00</b>	<b>82,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>62,687.00</b>	<b>82,000.00</b>	<b>82,000.00</b>	<b>0.00%</b>

## 152 Personnel

### Expenses

0100-152-5400-5421	Personnel Committee Expense				
	Misc	500.00	500.00		
	MMPA Membership	200.00	200.00		
	Training	500.00	500.00		
<b>Total 0100-152-5400-5421 (3 detail records)</b>		<b>450</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00%</b>
0100-152-5400-5422	Human Resources Expenses				
	Training	1,000.00	1,000.00		
	Advertisement	3,000.00	3,000.00		
	Medical Testing	10,000.00	10,000.00		
	Recruitment/Assessments	10,000.00	10,000.00		
<b>Total 0100-152-5400-5422 (4 detail records)</b>		<b>21045</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>0.00%</b>
<b>Total: Expenses</b>		<b>21,495.00</b>	<b>25,200.00</b>	<b>25,200.00</b>	<b>0.00%</b>
<b>Total Budget:</b>		<b>21,495.00</b>	<b>25,200.00</b>	<b>25,200.00</b>	<b>0.00%</b>

## 911 Retirement

### Salaries

0100-911-5100-5172	Worc. Cty Retirement Pension Fund				
	Annual Pension Appropriation - General Fund Portion	633,584.00	692,102.00		
<b>Total 0100-911-5100-5172 (1 detail record)</b>		<b>574998</b>	<b>633,584.00</b>	<b>692,102.00</b>	<b>9.24%</b>
<b>Total: Salaries</b>		<b>574,998.00</b>	<b>633,584.00</b>	<b>692,102.00</b>	<b>9.24%</b>
<b>Total Budget:</b>		<b>574,998.00</b>	<b>633,584.00</b>	<b>692,102.00</b>	<b>9.24%</b>

## 945 Liability Insurance

### Expenses

0100-945-5700-5741	Bond Town Officers				
	Bond Town Officers	1,200.00	1,200.00		
<b>Total 0100-945-5700-5741 (1 detail record)</b>		<b>1200</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00%</b>
0100-945-5700-5743	Insurance				
	Employee Health	930,000.00	977,000.00		
	Short Term Disability	25,000.00	25,000.00		
	Retiree Health	69,100.00	72,555.00		
	Property and Casualty	112,600.00	112,600.00		
	Professional Liability	25,000.00	25,000.00		
	Injured on Duty	42,000.00	42,000.00		
	HRA (Full Exposure)	28,000.00	28,000.00		
	Health Ins Buyout	52,000.00	52,000.00		
	Flex Spending Admin Fee	2,200.00	2,200.00		
	Workers Comp	47,000.00	47,000.00		
	Deductibles	10,000.00	10,000.00		
<b>Total 0100-945-5700-5743 (11 detail records)</b>		<b>1241818</b>	<b>1,342,900.00</b>	<b>1,393,355.00</b>	<b>3.76%</b>
<b>Total: Expenses</b>		<b>1,243,018.00</b>	<b>1,344,100.00</b>	<b>1,394,555.00</b>	<b>3.75%</b>
<b>Total Budget:</b>		<b>1,243,018.00</b>	<b>1,344,100.00</b>	<b>1,394,555.00</b>	<b>3.75%</b>

## Code Enforcement

### FY 2022 Budget Overview

<b>Expenditures</b>	<b>2020</b>	<b>2021</b>	<b>2022 Proposed</b>
Wages	163,063	166,766	174,216
Training	1500		
Mileage	7000		
Office Supplies	1500		
Expense	13500	23,500	23,500
<b>TOTAL</b>	<b>186,563</b>	<b>190,266</b>	<b>197,716</b>

### **Expenditures:**

The total recommended FY 2022 Budget for Code Enforcement is \$197,716 which is an increase of \$7450.00. The increase is a result of the following:

- This increase is due to 1.5 % COLA for wages
- Longevity Bonuses for Eligible Employees
- Increase in hours for Department Coordinator from 36 – 40 hours per week.

All other expenses such as training, mileage, office supplies and miscellaneous expenses have remained level funded. Training, mileage and office supplies have all been combined under Miscellaneous Expenses.

### **Revenue Budget:**

The following anticipated revenues will be helpful in reducing the overall expense to the Department's Budget.

- Building Permits: 150,000
- Wiring Permits: 25,000
- Plumbing & Gas Permits: 25,000

Most likely, in the spring, we will see another surge in activity with construction continuing at Upton Ridge as well as current subdivisions.

**Operational Overview:**

The Code Enforcement Department consists of a staff of seven: Building Commissioner, Local Inspector, Wiring Inspector and Assistant, Plumbing & Gas Inspector and Assistant as well as a Department Coordinator. Our main objective is to promote the general safety of the citizens of Upton by assisting with the Code and Permitting process, working with developers and contractors in achieving their goals, and working with other Town departments for a coordinated effort. These goals are achieved in part by:

- Administration of and compliance with the codes and standards adopted by the Commonwealth of Massachusetts that regulate building construction.
- Administration of and compliance with the codes and standards adopted by the Commonwealth that regulate electrical, plumbing, gas and mechanical codes.
- Administration of and compliance with the Town of Upton Zoning bylaws and Architectural Access Board Regulations as they relate to buildings and properties located in the Town.
- Provide information to the public in order to assist in the understanding and application of the adopted codes and bylaws.
- Ensure that those individuals and companies that do business in the Town meet the regulatory standards set forth in the various codes and local bylaws for the business and occupation in which they are operating.
- Participate in the preservation of historic resources as outlined in the Town bylaws and State preservation guidelines.
- Responsible for administering and enforcing the International Building Code as well as the Massachusetts State Building Code and local Town bylaws

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>241</b>	<b>Code Enforcement</b>				
	<b>Salaries</b>				
0100-241-5100-5100	Code Enforcement - Wages				
	Local Inspector		21,486.00	21,808.00	
	Wiring Inspector		7,083.00	7,189.00	
	Plumbing/Gas Inspector		7,083.00	7,189.00	
	Longevity Bonuses		563.00	569.00	
	Inspector of Buildings		33,596.00	34,100.00	
	Department Coordinator		48,953.00	55,186.00	
	Department Assistant		4,920.00	4,993.00	
	Assistant Wiring Inspector		3,541.00	3,594.00	
	Assistant Plumbing/Gas Inspector		3,541.00	3,594.00	
	Per Inspection Costs		36,000.00	36,000.00	
	<b>Total 0100-241-5100-5100 (10 detail records)</b>	<b>163063</b>	<b>166,766.00</b>	<b>174,222.00</b>	<b>4.47%</b>
	<b>Total: Salaries</b>	<b>163,063.00</b>	<b>166,766.00</b>	<b>174,222.00</b>	<b>4.47%</b>
	<b>Expenses</b>				
0100-241-5400-5421	Code Enforcement Expense				
	Wireless Communications & Tablets		2,200.00	2,200.00	
	Training		1,500.00	1,500.00	
	Permit Pro Monthly Fees			8,000.00	
	Official Notice Cards		100.00	100.00	
	Equipment Service & Repair		150.00	150.00	
	Office Expenses & Supplies		1,500.00	1,500.00	
	Hearings Posted in Newspaper		2,000.00	2,000.00	
	Dues Subscriptions Memberships		200.00	200.00	
	Business Cards		200.00	200.00	
	Annual Code Updates		500.00	500.00	
	Accela Monthly Fees		8,000.00		
	Mileage		7,000.00	7,000.00	
	Meters Testers Batteries & Related Equipment		150.00	150.00	
	<b>Total 0100-241-5400-5421 (13 detail records)</b>	<b>15000</b>	<b>23,500.00</b>	<b>23,500.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>15,000.00</b>	<b>23,500.00</b>	<b>23,500.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>178,063.00</b>	<b>190,266.00</b>	<b>197,722.00</b>	<b>3.92%</b>

## Conservation Commission

### FY 2022 Budget Overview

Expenditures	2020	2021	2022 Proposed
Wages	21,627	44,525	49,751
Expenses	26,000	13,000	13,000
<b>Total</b>	<b>47,627</b>	<b>57,525</b>	<b>62,751</b>

### Expense Budget

This budget is level funded and pays for mailing of legal documents, legal ads, and supplies required to maintain documents required by the Wetlands Protection Act, MACC memberships, and to provide additional support, as needed, for conservation land maintenance.

### Conservation Fund

Funds to be used to assist in acquisition and management of town conservation land as authorized by the Conservation Commission Act.

### Conservation Land Maintenance Fund

Funds will be used to assist in maintenance of town conservation land and other properties managed by the Commission through its Land Stewardship Committee. Expenses may include, but are not limited to, materials or services needed to construct and/or install foot bridges, kiosks, signs, and trail markers, clean-up activities and disposal of materials from clean-up activities, repairing ruts, installation of water bars on trails with erosion problems, invasive species control, haying of fields to maintain meadow ecosystem, trail mowing, snow removal, removal of hazardous trees, and necessary filings and advertising for projects.

### Open Space Committee

Funds will be used to assist to informing residents of Upton about town conservation land and related educational programming. Expenses may include attending relevant workshops, office supplies, copying costs, postage, creation and distribution of informational fliers, speaker fees, and advertisements for activities and public meetings. and materials and printing costs needed to produce trail guides.

### Stewardship Committee

Funds will be used to assist Stewardship Committee in activities to maintain and enhance town conservation land and increase its use by residents for passive recreation and enhancement and expansion of community gardens. Expenses may include attending relevant workshops, office supplies, copying costs, postage, creation and distribution of informational fliers, and advertisements for activities and public meetings.

### Beaver Management

Employ various management techniques to manage Upton increasing beaver population targeting environmentally sensitive areas; well fields, preventing flooding or damage to town roads. This fund is managed by the Conservation Commission.

### Conservation Commission Administrative Assistant

This person assists the Conservation Commission with administering the Wetlands Protection Act, Upton Storm water By-Law, and protecting natural resource issues in Upton. FY22 wage reflects the Town's new Classification and Compensation plan.

### Agent Wages Supplement

The agent position is crucial to monitoring project sites and ensuring the Town of Upton is in compliance with the Massachusetts Wetland Protection Act, Upton Storm water By-Law and related state/federal laws. The filing fees are not sufficient to support the pay of a competitive wage to a competent professional with the needed experience. Projects such as Rockwood Meadow and Upton Ridge take at least 6 years of monitoring, in which the filing fees which are set by the state are not sufficient. Many of the activities required and performed by the Conservation Commission are not covered by a fee. Building permit signoffs, certificate of compliance issuance, enforcement orders, and monitoring of projects do not have an associated fee which offsets the cost of an agent but must be done. These fall under the category of an unfunded mandate. Changes in the requirements of the Planning Board for Large-Lot Frontage Reduction Special Permits which require wetland and natural resource reports; Code Enforcement Department building permit signoffs, supporting requests of the Assessor's Office, and subdivision monitoring make the agent position critical.

FY22 wage reflects the town's portion of the wage with a 1.5% COLA increase. The agent position is shared with the Town of Northbridge through an IMA. For FY22, the monies collected by Upton from the Town of Northbridge are deposited into the general fund.

While a portion of the Agent's hours are covered by the Wage account, we also rely on filing fees to pay the balance of the hours. In previous years the Conservation Commission has requested \$10,000 from the general budget when we have not had sufficient filings to generate fees to cover the Agent's hours. Currently, there has been an increase in the number of residential developments and wetland filings thus we have been able to pay the balance of the Agent's hours from our revolving wetland accounts.

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>171</b>	<b>Conservation Committee</b>				
	<b>Salaries</b>				
0100-171-5100-5113	Conservation Comm. - Clerk Wages				
	Admin Assistant Longevity Pay		125.00	0.00	
	Conservation Agent		34,500.00	40,000.00	
	Admin Assistant		9,900.00	9,751.00	
	<b>Total 0100-171-5100-5113 (3 detail records)</b>	<b>21627</b>	<b>44,525.00</b>	<b>49,751.00</b>	<b>11.74%</b>
	<b>Total: Salaries</b>	<b>21,627.00</b>	<b>44,525.00</b>	<b>49,751.00</b>	<b>11.74%</b>
	<b>Expenses</b>				
0100-171-5400-5421	Conservation Commission Expense				
	Conservation Land Maintenance		5,900.00	5,900.00	
	Land Stewardship Committee		1,000.00	1,000.00	
	Office Expense		1,600.00	1,600.00	
	Open Space Committee		500.00	500.00	
	<b>Total 0100-171-5400-5421 (4 detail records)</b>	<b>9000</b>	<b>9,000.00</b>	<b>9,000.00</b>	<b>0.00%</b>
0100-171-5400-5422	Beaver Control				
	Beaver Control Expenses		4,000.00	4,000.00	
	<b>Total 0100-171-5400-5422 (1 detail record)</b>	<b>4000</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>34,627.00</b>	<b>57,525.00</b>	<b>62,751.00</b>	<b>9.08%</b>



## Council on Aging

### **FY 2022 Budget Overview**

<b>Expenditures</b>	<b>2020</b>	<b>2021</b>	<b>Proposed 2022</b>
Wages	154,862	159,344	165,598
Building Maintenance	24,210	24,210	24,761
General Operations	22,100	22,100	22,100
<b>Total</b>	<b>201,172</b>	<b>205,654</b>	<b>212,459</b>

### **Expenditures:**

The total recommended budget for Elder and Social Services (Council on Aging) for FY22 is \$213,440, an increase of \$981. The increase is due to wage increase of 1.5%. All other operating costs are level funded.

### **Operational Overview:**

The Upton Elder and Social Services (Council on Aging) provides a variety of services to all residents of Upton. The department consists of the director, social services coordinator, department specialist, bus drivers, nutrition site manager, and numerous volunteers.

Services provided include, but are not limited to, Congregate and Meals-on-Wheels through Tri Valley Inc., Transportation, Medicare and Health Insurance Needs (SHINE), Fuel Assistance Programs, Home Visits/Phone Support, Senior and Veteran's Tax Work-Off Program, Tax Preparation through AARP, Food Stamp Applications (SNAP), Food Pantry, Holiday Assistance, Social and Intergenerational Programs, Health Related Programs, Housing Resources, and the Neighbor to Neighbor Program.

FY 21 was a very challenging year for all due to COVID 19, but it also gave us an opportunity to explore different ways of providing services and reaching out to the community. Despite being down the Social Service Coordinator, assistance was provided to residents including information and referrals and completion of applications. Numerous "to go" programs were held, as well as phone calls to seniors. We also saw an increase in younger volunteers since seniors were unable to volunteer. We received numerous donations in the form of money, gift cards and food items for the food pantry.

The department will face new challenges as we begin to reopen with our new normal. With safety measures in place and our senior's well-being as our main concern we are ready to go. The staff is ready for the new opportunities that will be available.

The Council on Aging Revolving Fund has a spending limit of \$10,000. The Revolving Fund is used for programs and entertainment, breakfast, monthly birthday bash, exercise equipment and instructors, and transportation.

Exercise Programs	4,800
Birthday Bash	1,200
Transportation	2,000
Monthly Breakfast	1,000
Socials	1,000

Deposits are made from fees collected to attend the exercise programs, programs, events, monthly birthday bash, and rides on the bus.

Expenditures are made from the revolving account to cover the cost of instructors and needed supplies for the expenses listed above.

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>541</b>	<b>Council On Aging</b>				
	<b>Salaries</b>				
0100-541-5100-5100	Council on Aging - Wages				
	Bus Driver 1		14,113.00	14,329.00	
	Department Specialist		20,431.00	20,739.00	
	Director of Elder and Social Services		72,809.00	73,915.00	
	Social Services Coordinator		50,592.00	51,323.00	
	Bus Driver 2		7,653.00	7,773.00	
	<b>Total 0100-541-5100-5100 (5 detail records)</b>	<b>159344</b>	<b>165,598.00</b>	<b>168,079.00</b>	<b>1.50%</b>
	<b>Total: Salaries</b>	<b>159,344.00</b>	<b>165,598.00</b>	<b>168,079.00</b>	<b>1.50%</b>
	<b>Expenses</b>				
0100-541-5200-5241	COA - Building Maintenance				
	Cleaning Service		6,375.00	6,375.00	
	Telephones		960.00	960.00	
	Rent		1.00	1.00	
	Heat		7,800.00	7,800.00	
	Equipment Maintenance		1,375.00	1,375.00	
	Cleaning Supplies		750.00	750.00	
	Water and Sewer		1,500.00	1,500.00	
	Electricity		6,000.00	6,000.00	
	<b>Total 0100-541-5200-5241 (8 detail records)</b>	<b>24210</b>	<b>24,761.00</b>	<b>24,761.00</b>	<b>0.00%</b>
0100-541-5400-5421	COA Expense				
	Training		2,500.00	2,500.00	
	Computer Software Annual Maintenance		1,800.00	1,800.00	
	Programming		6,000.00	6,000.00	
	Office/ Building Supplies		2,500.00	1,000.00	
	Miscellaneous		2,000.00	2,000.00	
	Membership Dues		300.00	300.00	
	Transportation (gas maintenancerepairs)		7,000.00	7,000.00	
	<b>Total 0100-541-5400-5421 (7 detail records)</b>	<b>22100</b>	<b>22,100.00</b>	<b>20,600.00</b>	<b>-6.79%</b>
	<b>Total: Expenses</b>	<b>46,310.00</b>	<b>46,861.00</b>	<b>45,361.00</b>	<b>-3.20%</b>
	<b>Total Budget:</b>	<b>205,654.00</b>	<b>212,459.00</b>	<b>213,440.00</b>	<b>0.46%</b>
<b>541</b>	<b>Council On Aging</b>				
	<b>Expenses</b>				
2504-541-5580-5580	COA Revolving - Other Expenses				
	Transportation		2,000.00	2,000.00	
	Socials		1,000.00	1,000.00	
	Birthday Bash		1,200.00	1,200.00	
	Monthly Breakfast		1,000.00	1,000.00	
	Exercise Programs		4,800.00	4,800.00	
	Estimated Revenue		-10,000.00	-10,000.00	
	<b>Total 2504-541-5580-5580 (6 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
	<b>Total: Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
	<b>Total Budget:</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>

## Department of Public Works

### FY 2022 Budget Overview

Below is an overview of the proposed FY22 operating budget including the Water & Wastewater Enterprise Accounts:

#### **HIGHWAY DIVISION**

<b><i>Expenditures</i></b>	<b><i>2020</i></b>	<b><i>2021</i></b>	<b><i>2022 Proposed</i></b>
Wages	\$476,739	\$487,713	\$489,401
Expenses	\$579,199	\$603,199	\$602,799
<b>Total</b>	<b>\$1,055,938</b>	<b>\$1,090,912</b>	<b>\$1,092,200</b>

The total recommended Fiscal Year 2022 budget for the Highway Division is \$1,092,200, which represents an increase of \$1,288 from the Fiscal 2021 budget. The proposed budget includes an increase in wages of \$1,688. This increase is the result of the following:

- 1.5% COLA for non-union employees.
- There is no assumed increase for Union personnel as negotiations are just beginning.
- FY22 wages are based on 52.2 weeks.

The recommended Fiscal Year 2022 budget includes a decrease of \$400. All other line items are level funded including Snow & Ice and Stormwater Management.

The proposed Revenue Budget for the Highway Division Account is as follows:

#### **HIGHWAY DIVISION REVENUE**

<b><i>Estimated Receipts</i></b>	<b><i>2020</i></b>	<b><i>2021</i></b>	<b><i>2022 Proposed</i></b>
Street/Driveway Permits	\$1,500	\$1500	\$1500

#### **PARKS/FORESTRY/CEMETERY DIVISION**

<b><i>Expenditures</i></b>	<b><i>2020</i></b>	<b><i>2021</i></b>	<b><i>2022 Proposed</i></b>
Wages	\$150,532	\$160,352	\$160,352
Expenses	\$125,180	\$125,180	\$125,180
<b>TOTAL</b>	<b>\$275,712</b>	<b>\$285,532</b>	<b>\$285,532</b>

The total recommended Fiscal Year Budget for the Parks/Forestry/Cemetery Division is \$285,532, which represents no increase from the Fiscal Year 2021 budget.

- There is no assumed increase for Union personnel as negotiations are just beginning.
- FY22 based on 52.2 weeks.

**WATER DIVISION**

<b>EXPENDITURES</b>	<b>2020</b>	<b>2021</b>	<b>2022 Proposed</b>
WAGES	\$261,594	\$270,866	\$271,350
EXPENSES/PENSION	\$355,184	\$370,640	\$377,639
CAPITAL OUTLAY	\$100,000	\$100,000	\$0
DEBT	\$332,593	\$297,795	\$290,081
EXTRA/UNFORESEEN	\$50,000	\$50,000	\$50,000
<b>TOTAL</b>	<b>\$1,099,371</b>	<b>\$1,089,301</b>	<b>\$989,070</b>

The total recommended Fiscal Year 2022 budget for the Water Division is \$989,070, which represents a decrease of \$100,231 from the Fiscal 2021 budget. The Proposed budget includes an increase in wages of \$484. This increase is the result of the following:

- 1.5% COLA for all non-union employees
- FY22 wages are based on 52.2 weeks.

The recommended Fiscal Year 2022 budget includes an increase in expenses of \$6,999. This recommended increase is a result of the following:

- 5% increase in health insurance.
- Slight increase in Medicare – PR Taxes.
- Slight increase in WCRS Pension Contribution.

The recommended Fiscal Year 2022 budget includes a decrease of \$7,714 in total Debt. Extra/Unforeseen remains level funded at \$50,000. Capital Outlay is not funded in this budget.

The proposed Revenue Budget for the Water Enterprise Account is as follows:

**WATER ENTERPRISE FUND REVENUE**

<b>Estimated Receipts</b>	<b>2020</b>	<b>2021</b>	<b>2022 Proposed</b>
User Charges	\$576,778	\$581,505	\$588,989
Water Connection Fees	\$40,000	\$60,000	60,000
Water Surcharge	\$166,296	\$148,898	\$145,041
Retained Earnings	\$150,000	\$150,000	\$50,000
Tax Levy	\$165,297	\$148,897	\$145,040
<b>TOTAL</b>	<b>\$1,099,371</b>	<b>\$1,089,300</b>	<b>\$989,070</b>

**WASTEWATER DIVISION**

<b>Expenditures</b>	<b>2020</b>	<b>2021</b>	<b>2022 Proposed</b>
WAGES	\$2465,882	\$263,275	\$263,760
EXPENSES/PENSION	\$341,623	\$357,079	\$364,167
CAPITAL OUTLAY	\$100,000	\$100,000	100,000
DEBT	\$16,583	\$10,813	\$10,537
EXTRA/UNFORESEEN	\$30,000	\$30,000	\$30,000
<b>TOTAL</b>	<b>\$1,108,975</b>	<b>\$761,167</b>	<b>\$768,464</b>

The total recommended Fiscal Year 2022 budget for the Wastewater Division is \$768,464, which represents an increase of \$7,297. The proposed budget includes an increase in wages of \$485. This increase is a result of the following:

- 1.5% COLA for all non-nonemployees.
- FY22 wages are based on 52.2 weeks.

The recommended Fiscal Year 2022 budget includes an increase in expenses of \$7,088. This recommended increase is a result of the following:

- 5% increase in health insurance.
- Slight increase in Medicare – PR Taxes.
- Slight increase in WCRS Pension Contribution.

The recommended Fiscal Year 2022 budget includes a decrease of \$277 in total Debt. Extra/Unforeseen remains level funded at \$30,000. Capital Outlay is level funded at \$100,000 for the continued elimination of I/I in conjunction with the Town's I/I report to the DEP. Funding will come from Retained Earnings and will not affect the rate.

The proposed Revenue Budget for the Wastewater Enterprise Account is as follows:

**WASTEWATER ENTERPRISE FUND REVENUE**

<b><i>Estimated Receipts</i></b>	<b><i>2020</i></b>	<b><i>2021</i></b>	<b><i>2022Proposed</i></b>
User Charges	\$551,505	\$560,354	\$567,928
Sewer Connection Fees	\$36,000	\$60,000	\$60,000
Wastewater Surcharge	\$8,291	\$5,407	\$5,268
Retained Earnings	\$130,000	\$130,000	\$130,000
Tax Levy	\$8,292	\$5,406	\$5,268
<b>TOTAL</b>	<b>\$734,088</b>	<b>\$761,167</b>	<b>\$768,464</b>

**Operational Overview:**

The Department of Public Works enhances the quality of life and provides uninterrupted effective and efficient municipal services to the residents of Upton. Our Divisions include Water, Wastewater, Highway, and Parks/Forestry/Cemetery. These Divisions work together as one cohesive Public Works Department in order to meet the many needs of the community, improve infrastructure, and advance Town projects. The Department consists of sixteen full-time employees including a Director, 1 Department Assistant, 2 Superintendents, 1 Parks/Forestry/Cemetery Foreman, 1 Mechanic, 5 Water/Wastewater Operators, 4 Truck Driver/Heavy Equipment Operators, and 1 Parks/Forestry/Cemetery Laborer. The Department also employs 1 part-time Department Specialist and 4 seasonal employees.

***Highway Division:***

The mission of the Highway Division is to maintain and preserve the Town's Public Way infrastructure, which includes paved streets, sidewalks, street signs, traffic signals, dams, and storm drainage systems, and to restore and improve core services to the public. The Division also maintains access for emergency vehicles on many Unaccepted Roads. Consisting of a Superintendent, Mechanic, and four Truck Driver/Heavy Equipment Operators, the Division is responsible for maintaining approximately seventy-one miles of accepted roadway, multiple dams, culverts, bridges, guardrails, street signs, traffic signals, drainage easements, and snow & ice operations.

***Parks/Forestry/Cemetery Division:***

The Mission of the Parks/Forestry/Cemetery Division is to provide safe, aesthetically pleasing and functional recreational areas including our cemeteries, which enhance the community's current and future needs and to plant, maintain, and manage public shade trees along the Town's Public Ways and public areas while maintaining public safety, aesthetic quality, and value of the Community's Urban Forest. Consisting of a Foreman with a pesticide license, one laborer, and four part-time seasonal employees, the Division is responsible for maintaining twenty-eight acres including four athletic fields and four cemeteries. The Division also maintains the Police Department grounds, Fire Department grounds, Town Hall/Library/Town Common, and other green spaces and islands throughout the community.

***Water Division:***

The mission of the Water Division is to provide the highest quality drinking water and fire protection at the lowest possible cost. The goal of the Division is to be recognized by the townspeople as an effective and efficient operation within the Town Government. The Water Division operates on the principles of craftsmanship and integrity. We are constantly seeking new and creative ways to improve the quality of the water and the efficiency of the operation. Consisting of a Water/Wastewater Superintendent, one Cross Connection/Backflow Prevention Inspector, three licensed Operators, and one apprentice, all of whom are cross-trained, licensed, and shared with the Wastewater Division. The Water Division is responsible for approximately thirty-three miles of water line, two water tanks with a combined 1.5-million-gallon capacity, three pump stations/treatment facilities, and two booster stations. The Division distributes approximately one hundred twenty-five million gallons annually.

***Wastewater Division:***

The mission of the Wastewater Division, through cooperative teamwork, is to protect the environment by minimizing health/pollution risks, while effectively meeting the stringent criteria imposed by the U.S. Environmental Protection Agency and the MA Division of Environmental Protection regulations and

permits. The Division optimizes process control and long-term infrastructure integrity through a strategically planned and coordinated inspection, analysis, preventive maintenance, and scheduled replacement program. All of which is performed in a professional cost-effective manner with emphasis on serving the needs of the Wastewater Customer with minimal financial impact. Consisting of a Wastewater/Water Superintendent, four licensed and cross-trained Operators who are shared with the Water Division, and one Apprentice, the Wastewater Division is responsible for maintaining and improving approximately fourteen miles of gravity and force sewer main, a Wastewater Treatment Facility, and four pump stations.

The Department of Public Works will face the following challenges over the next five-year operational period:

- Meet the requirements of the National Pollutant Discharge Elimination System (NPDES) including annual illicit discharge detection and correction for our Municipal Small Storm Sewer System (MS4) Permit.
- Continue training staff to meet the new requirements of the Occupational Safety and Health Administration (OSHA) 10 Certification administered through the Department of Labor Standards (DLS) including confined space and competent person training.
- Meet the requirements of the new EPA permit for the Wastewater Treatment Facility
- Maintain and improve equipment and technology.
- Design and construct a DPW facility that protects the Town's assets, supports the operation of the Department and meets the needs of the community.
- Complete the Hartford Ave N., High Street, & Hopkinton Road Transportation Improvement Program (TIP).
- Replace Asbestos-containing pipes in the water distribution system.
- Continue an aggressive pavement management annual program.
- Provide maintenance and repairs to the Town's many dams.
- Design and construct a Capital Plan that addresses the I/I requirements of the DEP.
- Continue to solicit funding through grants and other financial opportunities to meet the needs associated with the Town's Complete Streets Program.



## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>294</b>	<b>DPW Parks Forestry &amp; Cemetery</b>				
	<b>Salaries</b>				
0100-294-5100-5100	DPW Parks Forestry & Cem.- Wages				
	Parks/Forestry/Cemetery Foreman		68,884.00	68,884.00	
	Parks Summer Employees (3 seasonal 40hrs/wk)		19,321.00	19,321.00	
	Parks Seasonal Employee (3days/wk)		13,756.00	13,756.00	
	Cemetery OT		5,248.00	5,248.00	
	Parks OT		8,856.00	8,856.00	
	Parks Laborer w/ Pesticide License		44,287.00	44,287.00	
	<b>Total 0100-294-5100-5100 (6 detail records)</b>	<b>157191</b>	<b>160,352.00</b>	<b>160,352.00</b>	<b>0.00%</b>
	<b>Total: Salaries</b>	<b>157,191.00</b>	<b>160,352.00</b>	<b>160,352.00</b>	<b>0.00%</b>
	<b>Expenses</b>				
0100-294-5200-5242	DPW Parks - Lawn Maintenance				
	DPW Parks - Lawn Maintenance		33,475.00	33,475.00	
	<b>Total 0100-294-5200-5242 (1 detail record)</b>	<b>0</b>	<b>33,475.00</b>	<b>33,475.00</b>	<b>0.00%</b>
0100-294-5200-5301	DPW Parks Forestry & Cemetery - Aquatic Weed Control				
	DPW Parks - Aquatic Weed Control		13,000.00	13,000.00	
	<b>Total 0100-294-5200-5301 (1 detail record)</b>	<b>0</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>0.00%</b>
0100-294-5200-5311	DPW Parks - Forestry Expense				
	Police Details		4,000.00	4,000.00	
	Forestry Expense		43,000.00	43,000.00	
	<b>Total 0100-294-5200-5311 (2 detail records)</b>	<b>47000</b>	<b>47,000.00</b>	<b>47,000.00</b>	<b>0.00%</b>
0100-294-5200-5313	DPW Parks - Training				
	DPW Parks Training		400.00	400.00	
	<b>Total 0100-294-5200-5313 (1 detail record)</b>	<b>400</b>	<b>400.00</b>	<b>400.00</b>	<b>0.00%</b>
0100-294-5400-5422	DPW Parks - General Expense				
	Pest Control		1,545.00	1,545.00	
	CCTV/VFW Playground Area		840.00	840.00	
	Electric		1,977.00	1,977.00	
	License and Dues		450.00	450.00	
	Parks Radio Maintenance		300.00	300.00	
	Safety		250.00	250.00	
	Supplies		500.00	500.00	
	Misc		200.00	200.00	
	<b>Total 0100-294-5400-5422 (8 detail records)</b>	<b>4217</b>	<b>6,062.00</b>	<b>6,062.00</b>	<b>0.00%</b>
0100-294-5400-5481	DPW Parks Forestry & Cem. - Vehicle Fuel				
	Vehicle Fuel		2,298.00	2,298.00	
	<b>Total 0100-294-5400-5481 (1 detail record)</b>	<b>2298</b>	<b>2,298.00</b>	<b>2,298.00</b>	<b>0.00%</b>

0100-294-5400-5482	DPW Parks Forestry & Cem. - Veh. Maint. Repair				
	Vehicle Maintenance Repair		1,300.00	1,300.00	
	<b>Total 0100-294-5400-5482 (1 detail record)</b>	<b>1300</b>	<b>1,300.00</b>	<b>1,300.00</b>	<b>0.00%</b>
0100-294-5400-5581	DPW Parks - Clothing Allowance				
	Parks/Cemetery Laborer Position		700.00	700.00	
	Parks W/Pesticide License Position		700.00	700.00	
	<b>Total 0100-294-5400-5581 (2 detail records)</b>	<b>1400</b>	<b>1,400.00</b>	<b>1,400.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>56,615.00</b>	<b>104,935.00</b>	<b>104,935.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>213,806.00</b>	<b>265,287.00</b>	<b>265,287.00</b>	<b>0.00%</b>

## 421 DPW

### Salaries

0100-421-5100-5100	DPW - Wages				
	Department Specialist		47,377.00	48,096.00	
	Director of Public Works (50%)		64,660.00	65,629.00	
	DPW Overtime		10,495.00	10,495.00	
	Equipment Operator		204,792.00	204,792.00	
	Highway Superintendent		82,957.00	82,957.00	
	Longevity		800.00	800.00	
	Mechanic/Equipment Operator		68,884.00	68,884.00	
	On Call Stipend		6,221.00	6,221.00	
	Working Foreman Differential		1,527.00	1,527.00	
	<b>Total 0100-421-5100-5100 (9 detail records)</b>	<b>466780</b>	<b>487,713.00</b>	<b>489,401.00</b>	<b>0.35%</b>
	<b>Total: Salaries</b>	<b>466,780.00</b>	<b>487,713.00</b>	<b>489,401.00</b>	<b>0.35%</b>

### Expenses

0100-421-5200-5200	DPW Consultant				
	DPW Consultant		15,000.00	15,000.00	
	<b>Total 0100-421-5200-5200 (1 detail record)</b>	<b>11000</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>11,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>477,780.00</b>	<b>502,713.00</b>	<b>504,401.00</b>	<b>0.34%</b>

## 422 DPW Highway ConstructionMaintenance

### Expenses

0100-422-5200-5210	DPW Building Utilities				
	Communications		3,400.00	3,400.00	
	Water		600.00	600.00	
	Misc		265.00	265.00	
	Electric		16,119.00	16,119.00	
	Heating Fuel		8,364.00	8,364.00	
	<b>Total 0100-422-5200-5210 (5 detail records)</b>	<b>28748</b>	<b>28,748.00</b>	<b>28,748.00</b>	<b>0.00%</b>
0100-422-5200-5241	DPW Building Maintenance				
	Building Maintenance Expenses		8,500.00	8,500.00	
	<b>Total 0100-422-5200-5241 (1 detail record)</b>	<b>8500</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00%</b>
0100-422-5200-5242	DPW - Contracted Services				
	Roadside Mowing		15,000.00	15,000.00	
	Misc		1,000.00	1,000.00	
	Storm Response		5,000.00	5,000.00	
	Traffic Lights		2,500.00	2,500.00	
	Line Painting		14,000.00	14,000.00	
	<b>Total 0100-422-5200-5242 (5 detail records)</b>	<b>37500</b>	<b>37,500.00</b>	<b>37,500.00</b>	<b>0.00%</b>
0100-422-5200-5244	DPW - Animal Disposal Services				
	Animal Disposal Expense		1,200.00	1,200.00	
	<b>Total 0100-422-5200-5244 (1 detail record)</b>	<b>0</b>	<b>1,200.00</b>	<b>1,200.00</b>	<b>0.00%</b>
0100-422-5200-5250	DPW - Stormwater Management Plan				
	Detention Basins		4,000.00	4,000.00	
	Outfall Testing		5,000.00	5,000.00	
	Street Sweeping		15,000.00	15,000.00	
	Catch Basin Cleaning		18,000.00	18,000.00	
	NPDES Stormwater MS4 Annual Compliance		30,000.00	30,000.00	
	CMRSWC Fee		4,000.00	4,000.00	
	Disposal		4,600.00	4,600.00	
	<b>Total 0100-422-5200-5250 (7 detail records)</b>	<b>0</b>	<b>80,600.00</b>	<b>80,600.00</b>	<b>0.00%</b>
0100-422-5200-5313	DPW - Training				
	DPW Training Expenses		2,750.00	2,750.00	
	<b>Total 0100-422-5200-5313 (1 detail record)</b>	<b>2750</b>	<b>2,750.00</b>	<b>2,750.00</b>	<b>0.00%</b>
0100-422-5400-5421	DPW Expense				
	Misc		1,800.00	1,800.00	
	Supplies		6,500.00	6,500.00	
	Software Support		1,000.00	1,000.00	
	Safety		2,600.00	2,600.00	

Radio Maintenance		1,275.00	1,275.00		
	Postage		250.00	250.00	
	Office Equipment		4,990.00	4,590.00	
	Trailer Rental		7,368.00	7,368.00	
	License and Dues		1,250.00	1,250.00	
	Advertising		600.00	600.00	
	Police Details		4,000.00	4,000.00	
	<b>Total 0100-422-5400-5421 (11 detail records)</b>	<b>30358</b>	<b>31,633.00</b>	<b>31,233.00</b>	<b>-1.26%</b>
0100-422-5400-5481	DPW Vehicle Fuel				
	DPW Vehicle Fuel Expenses		25,908.00	25,908.00	
	<b>Total 0100-422-5400-5481 (1 detail record)</b>	<b>25908</b>	<b>25,908.00</b>	<b>25,908.00</b>	<b>0.00%</b>
0100-422-5400-5482	DPW Vehicle Maintenance				
	Vehicle Maintenance/Repair		43,660.00	43,660.00	
	Painting Equipment		10,000.00	10,000.00	
	<b>Total 0100-422-5400-5482 (2 detail records)</b>	<b>43660</b>	<b>53,660.00</b>	<b>53,660.00</b>	<b>0.00%</b>
0100-422-5400-5530	DPW - Highway Material				
	Highway Material Expenses		22,500.00	22,500.00	
	<b>Total 0100-422-5400-5530 (1 detail record)</b>	<b>22500</b>	<b>22,500.00</b>	<b>22,500.00</b>	<b>0.00%</b>
0100-422-5400-5531	DPW - Oiling Paving				
	Paving Expense		31,000.00	31,000.00	
	<b>Total 0100-422-5400-5531 (1 detail record)</b>	<b>31000</b>	<b>31,000.00</b>	<b>31,000.00</b>	<b>0.00%</b>
0100-422-5400-5581	DPW - Clothing Allowance				
	Mechanic/Equipment Operator		700.00	700.00	
	Equipment Operator		2,800.00	2,800.00	
	Highway Superintendent		700.00	700.00	
	<b>Total 0100-422-5400-5581 (3 detail records)</b>	<b>4200</b>	<b>4,200.00</b>	<b>4,200.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>235,124.00</b>	<b>328,199.00</b>	<b>327,799.00</b>	<b>-0.12%</b>
	<b>Total Budget:</b>	<b>235,124.00</b>	<b>328,199.00</b>	<b>327,799.00</b>	<b>-0.12%</b>

## 423 DPW Snow & Ice Removal

### Expenses

0100-423-5400-5535	Snow Removal				
	Snow & Ice Removal Expenses	260,000.00	260,000.00		
	<b>Total 0100-423-5400-5535 (1 detail record)</b>	<b>240000</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>240,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>240,000.00</b>	<b>260,000.00</b>	<b>260,000.00</b>	<b>0.00%</b>

**61: Enterprise****440 Sewer****Salaries**

<b>6100-440-5100-5100</b>	General Labor				
	Working Foreman Differential	854.00	854.00		
	License Upgrades	1,668.00	1,668.00		
	Superintendent (50%)	41,479.00	41,479.00		
	Unscheduled OT	4,218.00	4,218.00		
	Scheduled OT	17,871.00	17,871.00		
	On Call Stipend	3,142.00	3,142.00		
	Longevity	775.00	775.00		
	Director of Public Works (25%)	32,330.00	32,815.00		
	5 Water/Wastewater Operator (50%)	148,938.00	148,938.00		
	Department Specialist (50%)	12,000.00	12,000.00		
	<b>Total 6100-440-5100-5100 (10 detail records)</b>	<b>264240.1</b>	<b>263,275.00</b>	<b>263,760.00</b>	<b>0.18%</b>
<b>6100-440-5100-5172</b>	Worcester Cty Retirement Pension Fund				
	Annual Pension Appropriation-Wastewater Enterprise	31,560.00	34,470.00		
	<b>Total 6100-440-5100-5172 (1 detail record)</b>	<b>28477</b>	<b>31,560.00</b>	<b>34,470.00</b>	<b>9.22%</b>
	<b>Total: Salaries</b>	<b>292,717.10</b>	<b>294,835.00</b>	<b>298,230.00</b>	<b>1.15%</b>

## Expenses

<b>6100-440-5400-5421</b>	Waste Water Expenses				
	Vehicle Maintenance	1,900.00	1,900.00		
	Vehicle Fuel	3,632.00	3,632.00		
	Misc	400.00	400.00		
	Unemployment Compensation		1,056.00		
	Training	3,420.00	3,420.00		
	Tools/Equipment Replacement	23,074.00	23,074.00		
	Tel/Alarms	1,500.00	1,500.00		
	Supplies	2,300.00	2,300.00		
	Sludge Removal	28,000.00	28,000.00		
	Safety	500.00	500.00		
	Postage	1,380.00	1,380.00		
	Building/Grounds Maintenance	2,500.00	2,500.00		
	Medicare - PR Taxes	3,566.00	3,825.00		
	License and Dues	600.00	600.00		
	Professional Services	5,000.00	5,000.00		
	Clothing Allowance	2,100.00	2,100.00		
	Internet/Firewall/IT Services	6,600.00	6,600.00		
	Instrument Maintenance	3,000.00	3,000.00		
	Health Insurance	77,252.00	81,115.00		
	Fuel - Heat	14,000.00	14,000.00		
	Equipment Services	3,800.00	2,800.00		
	Electric	61,395.00	61,395.00		
	Advertising	200.00	200.00		
	Communications/Cell Phones	1,900.00	1,900.00		
	Chemicals	38,000.00	38,000.00		
	Billing	2,000.00	2,000.00		
	Laboratory	34,500.00	34,500.00		
	Easement Clearing	3,000.00	3,000.00		
<b>Total 6100-440-5400-5421 (28 detail records)</b>		<b>313146</b>	<b>325,519.00</b>	<b>329,697.00</b>	<b>1.28%</b>
<b>6100-440-5700-5780</b>	Waste Water Extra Unforeseen Expenditures				
	Waste Water Unforeseen Expenditures		30,000.00	30,000.00	
<b>Total 6100-440-5700-5780 (1 detail record)</b>		<b>30000</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00%</b>
<b>6100-440-5800-5810</b>	Wastewater Capital Outlay				
	Inflow/Infiltration (I/I) Capital Improvements		100,000.00	100,000.00	
<b>Total 6100-440-5800-5810 (1 detail record)</b>		<b>100000</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>443,146.00</b>	<b>455,519.00</b>	<b>459,697.00</b>	<b>0.92%</b>
	<b>Total Budget:</b>	<b>735,863.10</b>	<b>750,354.00</b>	<b>757,927.00</b>	<b>1.01%</b>

**60: Enterprise****450 Water****Salaries**

<b>6000-450-5100-5100</b>	General Labor				
	Superintendent (50%)	41,479.00	41,479.00		
	5 Water/Wastewater Operator (50%)	148,938.00	148,938.00		
	Department Specialist	12,000.00	12,000.00		
	Director of Public Works	32,330.00	32,814.00		
	License Upgrades	1,668.00	1,668.00		
	Longevity	775.00	775.00		
	Scheduled OT	17,871.00	17,871.00		
	Unscheduled Ot	11,809.00	11,809.00		
	Working Foreman Differential	854.00	854.00		
	On Call Stipend	3,142.00	3,142.00		
	<b>Total 6000-450-5100-5100 (10 detail records)</b>	<b>277740.78</b>	<b>270,866.00</b>	<b>271,350.00</b>	<b>0.18%</b>
<b>6000-450-5100-5172</b>	Worcester Cty Retirement Pension Fund				
	Annual Pension Appropriation - Water Enterprise Fund	31,560.00	34,470.00		
	<b>Total 6000-450-5100-5172 (1 detail record)</b>	<b>28477</b>	<b>31,560.00</b>	<b>34,470.00</b>	<b>9.22%</b>
	<b>Total: Salaries</b>	<b>306,217.78</b>	<b>302,426.00</b>	<b>305,820.00</b>	<b>1.12%</b>

**Expenses**

<b>6000-450-5400-5421</b>	Water Expenses				
	Building / Grounds Maintenance	1,000.00	1,000.00		
	Clothing Allowance	2,100.00	2,100.00		
	Communications/Mobile Phones	1,940.00	1,940.00		
	DeP Fees	1,200.00	1,200.00		
	Advertising	500.00	500.00		
	Health Insurance	77,252.00	81,115.00		
	Chemicals	50,000.00	50,000.00		
	Electric	76,800.00	76,800.00		
	Equipment Services	6,000.00	5,000.00		
	Fuel Heat	2,060.00	2,060.00		
	Vehicle Fuel	5,486.00	5,486.00		
	Billing	3,040.00	3,040.00		
	Instrument Maintenance SCADA Maint	6,050.00	6,050.00		
	Vehicle Maintenance	1,900.00	1,900.00		
	Unemployment Compensation		1,085.00		
	Training	3,400.00	3,400.00		
	Tools/Equipment Replacement	10,000.00	10,000.00		
	Tel / Alarms	1,040.00	1,040.00		

	System Maintenance		30,000.00	30,000.00	
	Supplies		2,640.00	2,640.00	
	Safety		1,000.00	1,000.00	
	Professional Services		14,000.00	14,000.00	
	Leak Detection		4,080.00	4,080.00	
	Laboratory Lead and Copper Testing		7,000.00	7,000.00	
	Police Details		4,080.00	4,080.00	
	Paving		5,638.00	5,638.00	
	Misc		600.00	600.00	
	Meters		8,000.00	8,000.00	
	Medicare - PR Taxes		3,794.00	3,935.00	
	License and Dues		500.00	500.00	
	Postage		1,380.00	1,380.00	
	Internet/firewall/IT Services		6,600.00	6,600.00	
	<b>Total 6000-450-5400-5421 (32 detail records)</b>	<b>326751.87</b>	<b>339,080.00</b>	<b>343,169.00</b>	<b>1.21%</b>
<b>6000-450-5700-5780</b>	Water Extra Unforeseen Expenditures				
	Water Ent. - Unforeseen Expenditures		50,000.00	50,000.00	
	<b>Total 6000-450-5700-5780 (1 detail record)</b>	<b>50000</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00%</b>
<b>6000-450-5800-5810</b>	Water Capital Outlay				
	Water Capital Outlay		0.00	0.00	
	<b>Total 6000-450-5800-5810 (1 detail record)</b>	<b>124900</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
	<b>Total: Expenses</b>	<b>501,651.87</b>	<b>389,080.00</b>	<b>393,169.00</b>	<b>1.05%</b>
	<b>Total Budget:</b>	<b>807,869.65</b>	<b>691,506.00</b>	<b>698,989.00</b>	<b>1.08%</b>

## 500 Warrant Articles

### Salaries

<b>0300-500-5021-5001</b>	ATM FY21 06/23//2020 A9 DPW - Town Roads Construction and				
	Town Road Improvements		562,380.00		
				0.00	
	<b>Total 0300-500-5021-5001 (2 detail records)</b>	<b>0</b>	<b>562,380.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>0300-500-5022-5001</b>	ATM FY22 06/2021 A DPW - Town Roads Construction and Improvements				
	Town Road Improvements		0.00	562,380.00	
	<b>Total 0300-500-5022-5001 (1 detail record)</b>	<b>0</b>	<b>0.00</b>	<b>562,380.00</b>	<b>100.00%</b>
	<b>Total: Salaries</b>		<b>562,380.00</b>	<b>562,380.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>		<b>562,380.00</b>	<b>562,380.00</b>	<b>0.00%</b>



## Finance Department

### FY2022 Budget Overview

Expenditures	FY 20	FY 21	FY 22 Proposed
Wages	220,102	236,400	243,383
Salaries	1,750	1,750	1,750
Expenses	100,877	104,277	102,602
<b>Total</b>	<b>322,729</b>	<b>342,427</b>	<b>347,735</b>

### **Expenditures:**

The total recommended Fiscal Year 2022 budget for the Finance Department totals \$347,735, which is an increase of \$5,308 or 1.55% from the Fiscal Year 2021 total of \$342,427.

### *Wages*

The proposed FY2022 budget includes an increase in wages of \$6,983 or 2.95% from FY2021. The increase is the result of the following:

- Re-organization of the Town's Finance Department that included the consolidation of the Board of Assessors, Treasurer/Collector's Office and Town Accountant's Office and the creation of the new position of Finance Director/Town Accountant.
- Under the re-organization, the Town Accountant Department Assistant position has been eliminated and the Finance Director/Town Accountant Office will maintain a .5 FTE (full-time equivalent).
- The Treasurer/Collectors Office is under reorganization. Currently the office is operated by a Treasurer/Collector and Department Assistant. The Assistant Treasurer/Collector's salary has not been determined as the position is currently vacant. The valued position will process payroll and retiree benefits, cross training to reconcile receivables and cash to the general ledger, maintain the Treasurer's cash book and reconcile bank accounts, collect taxpayer payments and department turnovers, maintain tailings list; just to name a few .
- The reorganization eliminates the need for the separate position of Payroll Clerk. Additionally, the part-time Department Specialist position has been reclassified to a lower wage position of Department Assistant in the Treasurer/Collector's Office which maintains 2.5 FTE's to provide high quality customer service experience to its residents and taxpayers.
- The Assessing Office will maintain 1 FTE, Assistant Assessor.
- The Finance Department in total will be 4 FTE's.
- An increase of \$50 longevity pay for the Assistant Assessor.
- Proposed 1.50% Cost of Living Adjustment (COLA) for all positions.
- FY2022 wages are based on 52.2 payroll weeks.

## *Expenses*

The proposed FY2022 budget includes a decrease in expenses of (\$1,675) from FY2021. The decrease is the result of the following:

- The Town conducted an Other Post-employment Benefit (OPEB) Actuarial Valuation under GASB 74/75 in FY2021 that was budgeted at \$7,000. The actuarial valuation will be a roll-forward valuation conducted in FY2022 that is budget for \$3,250. The OPEB Actuarial Valuation under GASB 74/75 is an annual requirement as part of the Town's Annual Financial Statement Audit. The Finance Director/Town Accountant expenses will decrease by \$3,750 or 54% in FY22.
- The Treasurer/Collectors office has hired Century Bank to provide lockbox services. This is one of several efficiencies identified as part of an overall review of the Town's Finance Department. This service replaces the previous use of in-house processing at little to no cost to the Town.
- The Treasurer/Collector expenses are decreasing by \$700 in FY22 due to savings in Vadar software license fees.
- The Board of Assessors is proposing an increase in expenses in the amount of \$2,775. This amount represents the additional cost of the utility appraisal required by the state.
- Additionally, the Board was able to reduce mapping expenses since some reports are no longer required. Expenses for software/licensing were reduced due to the new e-permitting system in Code Enforcement. The new e-permitting system works directly with the Assessor's system saving monies and effort.

### **Operational Overview:**

- The Finance Department includes the Accounting Office, Assessing Office and Treasurer/Collector's Office. The mission of the Finance Department consists of:
- Act as the Town's receipting and disbursing agent of public financial assets in order to maximize the utilization and safekeeping of Town funds.
- Oversee all aspects of Upton's financial functions and to achieve and complete the missions of the Assessing and Treasurer/Collector's Office.
- Finance Director will provide support, guidance and set priorities for the Finance Department.
- Analyze data and maintain statistics necessary to long range planning, and helps departments monitor spending against budget during the year. The department records budget transfers and journal entries throughout the fiscal year.
- Oversee the Town's debt and coordinate rating calls with various rating agencies.
- Maintains custody of all municipal funds and possesses responsibility for the deposit, investment and disbursement of these monies. The Treasurer must administer the municipality's resources to ensure the availability of adequate liquid assets to pay obligations as they become due. In addition, the Treasurer plays a principal role in municipal borrowing, manages tax title accounts and tax foreclosure proceedings. The Treasurer is also responsible for managing all payroll functions.
- Responsible for the billing and collection of Real Estate, Personal Property, and Excise taxes as well as the Town's Utility billing. The Treasurer/Collectors office provides information and assistance to individual taxpayers, businesses, attorneys and mortgage professionals.
- Lead the annual audit for the Town. There are 148 general ledger funds, and annual expenditures, including the two enterprise funds, exceed \$29,000,000.
- Accurately determining the value of all real and person property located within the Town of Upton for the purpose of taxation.
- Tracking and calculating growth and adjustments through permits, site visit and MLS
- Manage the Tax Rate Recapitulation process with the Board of Assessors, Board of Selectmen/Town Manager and Finance Committee. The Finance Director/Town Accountant serves as the main contact for the DOR Division of Local Services for the Tax Recapitulation and Balance Sheet reporting.
- The administration of all property tax data records and maintains accurate parcel ownership data based upon recorded property transactions at the Registry of Deeds along with issuing map changes and new parcels from plans recorded with the registry of deeds
- Approving and processing motor vehicle abatements and certificates
- Research, approve and process real estate abatements and exemption
- Provide the state with exemption information so the town can receive partial reimbursement
- Provide great customer service for all residents, taxpayers, citizens, State department and Town departments
- Processing the weekly Town-wide Accounts Payable and Payroll Warrant, including processing all invoices, and creating and submitting warrants for approval and reconciling and analyzing general ledger accounts.
- File annual IRS Form 1099s, and files the annual Schedule A and Department of Revenue's Balance Sheet reporting that results in the Town's free cash and retained earnings certification.
- Continuing education to remain informed of changes to Massachusetts General Laws

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>133</b>	<b>Finance Department</b>				
	<b>Salaries</b>				
0100-133-5100-5100	Finance Department - Wages				
	Treasurer/Collector Wages			68,760.00	
	Finance Director/Town Accountant Wages			48,283.00	
			0.00		
	Assistant Assessor - Stipend for Certification			1,750.00	
	Assistant Assessor Longevity			500.00	
	Assistant Assessor Wages			53,871.00	
	Assistant Treasurer/Collector			52,575.00	
	Department Assistant			17,644.00	
	<b>Total 0100-133-5100-5100 (8 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>243,383.00</b>	<b>100.00%</b>
0100-133-5100-5110	Finance Department - Assessors - Salaries				
			0.00		
	Board of Assessors - Elected Official Stipends			1,750.00	
	<b>Total 0100-133-5100-5110 (2 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>1,750.00</b>	<b>100.00%</b>
	<b>Total: Salaries</b>		<b>0.00</b>	<b>245,133.00</b>	<b>100.00%</b>
	<b>Expenses</b>				
0100-133-5200-5243	Finance Department - Accounting and Auditing Services				
			0.00		
	Annual Town Audit			19,000.00	
	<b>Total 0100-133-5200-5243 (2 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>19,000.00</b>	<b>100.00%</b>
0100-133-5200-5246	Finance Department/Town Accountant - GASB 74/75 Compliance				
			0.00		
	GASB 74/75 OPEB Actuarial Services - Roll forward Report			3,250.00	
	<b>Total 0100-133-5200-5246 (2 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>3,250.00</b>	<b>100.00%</b>
0100-133-5400-5421	Finance Department/Town Accountant Expense				
	Finance Department - Finance Director/Town Accountant Expense			2,000.00	
	Annual Maintenance for Fund Accounting Financial System			3,552.00	
			0.00		
	<b>Total 0100-133-5400-5421 (3 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>5,552.00</b>	<b>100.00%</b>
0100-133-5400-5422	Finance Department/Treasurer-Collector Expense				
	Finance Department - Treasurer/Collector Expense			40,200.00	
			0.00		
	<b>Total 0100-133-5400-5422 (2 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>40,200.00</b>	<b>100.00%</b>
0100-133-5400-5423	Finance Department/Assessors Expense				
	Miscellaneous Expenses			4,000.00	
	Software & Licensing			8,600.00	
	Continuing Education		2,000.00		
	Utility Appraisal		4,500.00		
	Valuations		12,000.00		
	Vendor supplied Tax Map		3,500.00		
			0.00		
	<b>Total 0100-133-5400-5423 (7 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>34,600.00</b>	<b>100.00%</b>
	<b>Total: Expenses</b>		<b>0.00</b>	<b>102,602.00</b>	<b>100.00%</b>
	<b>Total Budget:</b>		<b>0.00</b>	<b>347,735.00</b>	<b>100.00%</b>

## 135 Accountant

### Salaries

0100-135-5100-5100	Town Accountant Wages				
	Town Accountant Wages	38,626.00			
	Moved to Finance Department Wages			0.00	
	Moved the Finance Department Wages				
	Department Assistant	5,969.00			
<b>Total 0100-135-5100-5100 (4 detail records)</b>		<b>43362</b>	<b>44,595.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>Total: Salaries</b>		<b>43,362.00</b>	<b>44,595.00</b>	<b>0.00</b>	<b>-100.00%</b>

### Expenses

0100-135-5200-5243	Audit Financial Records				
	Annual Town Audit	19,000.00			
	Moved to Finance Department - Accounting and Auditing Services			0.00	
<b>Total 0100-135-5200-5243 (2 detail records)</b>		<b>19000</b>	<b>19,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-135-5200-5246	Town Accountant - GASB 74/75 Compliance				
	GASB 74/75 OPEB Actuarial Services	7,000.00			
	Moved to Finance Department GASB 74/75 OPEB Actuarial Services			0.00	
<b>Total 0100-135-5200-5246 (2 detail records)</b>		<b>4000</b>	<b>7,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-135-5200-5310	Town Accountant-Accounting Program Maintenance				
	Annual Maintenance for Fund Accounting Financial System	3,552.00			
	Moved to Finance Department - Finance Director/Town Accountant Expense			0.00	
<b>Total 0100-135-5200-5310 (2 detail records)</b>		<b>3552</b>	<b>3,552.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-135-5400-5421	Town Accountant Expense				
	Finance Director/Town Accountant Expense	2,000.00			
	Moved to Finance Department - Finance Director/Town Accountant Expense			0.00	
<b>Total 0100-135-5400-5421 (2 detail records)</b>		<b>2000</b>	<b>2,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>Total: Expenses</b>		<b>28,552.00</b>	<b>31,552.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>Total Budget:</b>		<b>71,914.00</b>	<b>76,147.00</b>	<b>0.00</b>	<b>-100.00%</b>

## 141 Assessors

### Salaries

0100-141-5100-5100	Assessors-Wages				
	Moved to Finance Department - Wages			0.00	
	Stipend for Certification		1,750.00		
	Department Coordinator Wage		53,106.00		
	Longevity		450.00		
<b>Total 0100-141-5100-5100 (4 detail records)</b>		<b>52458</b>	<b>55,306.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-141-5100-5110	Assessors - Salaries				
	Elected Official Stipend		1,750.00		
	Moved to Finance Department - Assessors - Salaries				
	Moved to Finance Department - Assessors - Salaries			0.00	
<b>Total 0100-141-5100-5110 (3 detail records)</b>		<b>1750</b>	<b>1,750.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>Total: Salaries</b>		<b>54,208.00</b>	<b>57,056.00</b>	<b>0.00</b>	<b>-100.00%</b>

### Expenses

0100-141-5200-5242	Assessor - SoftwareHardware				
	Moved to Finance Department - Assessors Expenses			0.00	
	Online Data Access		1,800.00		
	ERSI Annual License Fee		100.00		
	E-Permitting Annual Fee		1,250.00		
	Patriot Software License and Support		6,500.00		
<b>Total 0100-141-5200-5242 (5 detail records)</b>		<b>9450</b>	<b>9,650.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-141-5200-5243	Assessors - Interim Valuations				
	Interim Valuations per contract		12,000.00		
	Moved to Finance Department - Assessors Expenses			0.00	
<b>Total 0100-141-5200-5243 (2 detail records)</b>		<b>12000</b>	<b>12,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-141-5200-5311	Assessors - Mapping				
	Moved to Finance Department - Assessors Expenses			0.00	
	Vendor supplied Tax Map		4,175.00		
<b>Total 0100-141-5200-5311 (2 detail records)</b>		<b>3975</b>	<b>4,175.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-141-5200-5313	Assessors - Training				
	Continuing Education		2,000.00		
	Moved to Finance Department - Assessors Expenses			0.00	
<b>Total 0100-141-5200-5313 (2 detail records)</b>		<b>2000</b>	<b>2,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-141-5400-5421	Assessor Expense				
	Office Supplies		1,500.00		
	Moved to Finance Department - Assessors Expense			0.00	
	Deed Verification		500.00		

### Memberships

	750.00				
	Postage		1,250.00		
<b>Total 0100-141-5400-5421 (5 detail records)</b>		<b>4186.32</b>	<b>4,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>Total: Expenses</b>		<b>31,611.32</b>	<b>31,825.00</b>	<b>0.00</b>	<b>-100.00%</b>
<b>Total Budget:</b>		<b>85,819.32</b>	<b>88,881.00</b>	<b>0.00</b>	<b>-100.00%</b>

## 145      TreasurerCollector

### Salaries

0100-145-5100-5100	TreasColl - Wages				
	Assistant Treasurer Collector	45,133.00			
	Department Specialist	22,007.00			
	Moved to Finance Department - Wages			0.00	
	Payroll Clerk	5,024.00			
	<b>Total 0100-145-5100-5100 (4 detail records)</b>	<b>73700</b>	<b>72,164.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-145-5100-5111	TreasColl - Salary				
	Town Treasurer/Collector Salary	63,835.00			
	Treasurer/Collector is now appointed and categorized as Wages			0.00	
	Town Treasurer/Collector - Longevity	500.00			
	<b>Total 0100-145-5100-5111 (3 detail records)</b>	<b>65083</b>	<b>64,335.00</b>	<b>0.00</b>	<b>-100.00%</b>
	<b>Total: Salaries</b>	<b>138,783.00</b>	<b>136,499.00</b>	<b>0.00</b>	<b>-100.00%</b>

### Expenses

0100-145-5400-5421	TreasColl Expense				
	Treasurer/Collector Expense	40,900.00			
	Moved to Finance Department - Treasurer/Collector			0.00	
	<b>Total 0100-145-5400-5421 (2 detail records)</b>	<b>38700</b>	<b>40,900.00</b>	<b>0.00</b>	<b>-100.00%</b>
	<b>Total: Expenses</b>	<b>38,700.00</b>	<b>40,900.00</b>	<b>0.00</b>	<b>-100.00%</b>
	<b>Total Budget:</b>	<b>177,483.00</b>	<b>177,399.00</b>	<b>0.00</b>	<b>-100.00%</b>

## 158      Tax Title Foreclosure

### Expenses

0100-158-5400-5421	Tax Title Auction Expense				
	Tax Title Auction Expense	15,000.00	15,000.00		
	<b>Total 0100-158-5400-5421 (1 detail record)</b>	<b>0</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00%</b>
0100-158-5700-5782	Tax Titles Foreclosures				
	Estimate Tax Title Foreclosures	20,000.00	20,000.00		
	<b>Total 0100-158-5700-5782 (1 detail record)</b>	<b>20000</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>20,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>20,000.00</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00%</b>

## 710      Retirement Of Debt

### Expenses

0100-710-5900-5923	Long Term Principal				
	Estimate Principal Debt Service	152,000.00	162,000.00		
	Paydowns on Fire Rescue Pumper Truck and Fowler Street Bridge	80,000.00	80,000.00		
	<b>Total 0100-710-5900-5923 (2 detail records)</b>	<b>407000</b>	<b>232,000.00</b>	<b>242,000.00</b>	<b>4.31%</b>
	<b>Total: Expenses</b>	<b>407,000.00</b>	<b>232,000.00</b>	<b>242,000.00</b>	<b>4.31%</b>
	<b>Total Budget:</b>	<b>407,000.00</b>	<b>232,000.00</b>	<b>242,000.00</b>	<b>4.31%</b>

## 710 Retirement Of Debt

### Expenses

6000-710-5900-5923	Long Term Debt Principal				
	BAN Paydown on Hartford Ave Water Project		40,000.00	40,000.00	
	Estimate Water Enterprise Debt Service		174,500.00	184,500.00	
<b>Total 6000-710-5900-5923 (2 detail records)</b>		<b>242000</b>	<b>214,500.00</b>	<b>224,500.00</b>	<b>4.66%</b>
<b>Total: Expenses</b>		<b>242,000.00</b>	<b>214,500.00</b>	<b>224,500.00</b>	<b>4.66%</b>
<b>Total Budget:</b>		<b>242,000.00</b>	<b>214,500.00</b>	<b>224,500.00</b>	<b>4.66%</b>

## 710 Retirement Of Debt

### Expenses

6100-710-5900-5923	Long Term Debt Principal				
	Estimated Wastewater Enterprise Debt Service		8,500.00	8,500.00	
<b>Total 6100-710-5900-5923 (1 detail record)</b>		<b>11000</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00%</b>
<b>Total: Expenses</b>		<b>11,000.00</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00%</b>
<b>Total Budget:</b>		<b>11,000.00</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00%</b>

## 725 Debt Service - Short Term Interest

### Expenses

0100-725-5900-5924	Short Term Interest				
	BAN Interest		100,000.00	100,000.00	
<b>Total 0100-725-5900-5924 (1 detail record)</b>		<b>432371.87</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00%</b>
0100-725-5925-5923	Long Term Interest				
	LT Interest		95,000.00	95,000.00	
<b>Total 0100-725-5925-5923 (1 detail record)</b>		<b>30703.13</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>0.00%</b>
<b>Total: Expenses</b>		<b>463,075.00</b>	<b>195,000.00</b>	<b>195,000.00</b>	<b>0.00%</b>
<b>Total Budget:</b>		<b>463,075.00</b>	<b>195,000.00</b>	<b>195,000.00</b>	<b>0.00%</b>

## 751 Interest On Long Term Debt

### Expenses

6000-751-5915-5923	Long Term Debt Interest				
	Estimate Water LT Interest Debt Service		53,295.00	35,581.00	
<b>Total 6000-751-5915-5923 (1 detail record)</b>		<b>91000</b>	<b>53,295.00</b>	<b>35,581.00</b>	<b>-33.24%</b>
<b>Total: Expenses</b>		<b>91,000.00</b>	<b>53,295.00</b>	<b>35,581.00</b>	<b>-33.24%</b>
<b>Total Budget:</b>		<b>91,000.00</b>	<b>53,295.00</b>	<b>35,581.00</b>	<b>-33.24%</b>

## 751 Interest On Long Term Debt

### Expenses

6100-751-5915-5923	Long Term Debt Interest				
	Wastewater Long-term Debt Service Interest		2,313.00	2,037.00	
<b>Total 6100-751-5915-5923 (1 detail record)</b>		<b>5451</b>	<b>2,313.00</b>	<b>2,037.00</b>	<b>-11.93%</b>
<b>Total: Expenses</b>		<b>5,451.00</b>	<b>2,313.00</b>	<b>2,037.00</b>	<b>-11.93%</b>
<b>Total Budget:</b>		<b>5,451.00</b>	<b>2,313.00</b>	<b>2,037.00</b>	<b>-11.93%</b>



## 752 Interest On Short Term Debt

### Expenses

6000-752-5925-5924	Short Term Interest - BAN				
	Water BAN Interest		30,000.00	30,000.00	
	<i>Total 6000-752-5925-5924 (1 detail record)</i>	<i>70001</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>0.00%</i>
	<b>Total: Expenses</b>	<b>70,001.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>70,001.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00%</b>

## 820 State Assessments

### Expenses

0100-820-5630-5640	Air Pollution Control				
	Cherry Sheet Charges		2,484.00	2,575.00	
	<i>Total 0100-820-5630-5640 (1 detail record)</i>	<i>2484</i>	<i>2,484.00</i>	<i>2,575.00</i>	<i>3.66%</i>
0100-820-5630-5662	Boston Metro District				
	Cherry Sheet Charges		52,887.00	54,326.00	
	<i>Total 0100-820-5630-5662 (1 detail record)</i>	<i>52887</i>	<i>52,887.00</i>	<i>54,326.00</i>	<i>2.72%</i>
0100-820-5630-5699	RMV Surcharge				
	Cherry Sheet Charges		5,040.00	3,800.00	
	<i>Total 0100-820-5630-5699 (1 detail record)</i>	<i>5040</i>	<i>5,040.00</i>	<i>3,800.00</i>	<i>-24.60%</i>
	<b>Total: Expenses</b>	<b>60,411.00</b>	<b>60,411.00</b>	<b>60,701.00</b>	<b>0.48%</b>
	<b>Total Budget:</b>	<b>60,411.00</b>	<b>60,411.00</b>	<b>60,701.00</b>	<b>0.48%</b>

## 913 Unemployment Compensation

### Salaries

0100-913-5100-5171	Unemployment Compensation Fund				
	Estimated Unemployment Compensation		31,000.00	31,500.00	
	<i>Total 0100-913-5100-5171 (1 detail record)</i>	<i>31000</i>	<i>31,000.00</i>	<i>31,500.00</i>	<i>1.61%</i>
	<b>Total: Salaries</b>	<b>31,000.00</b>	<b>31,000.00</b>	<b>31,500.00</b>	<b>1.61%</b>
	<b>Total Budget:</b>	<b>31,000.00</b>	<b>31,000.00</b>	<b>31,500.00</b>	<b>1.61%</b>

## 916 Payroll Taxes - Medicare

### Salaries

0100-916-5100-5173	Medicare				
	Estimated Payroll Taxes - Medicare		83,000.00	83,000.00	
	<i>Total 0100-916-5100-5173 (1 detail record)</i>	<i>83000</i>	<i>83,000.00</i>	<i>83,000.00</i>	<i>0.00%</i>
	<b>Total: Salaries</b>	<b>83,000.00</b>	<b>83,000.00</b>	<b>83,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>83,000.00</b>	<b>83,000.00</b>	<b>83,000.00</b>	<b>0.00%</b>

## 990 Transfers Out

### Expenses

0100-990-5200-5200	Other Financing Uses Transfers Out				
	OPEB Trust Transfer		100,000.00	100,000.00	
	<i>Total 0100-990-5200-5200 (1 detail record)</i>	<i>613932.5</i>	<i>100,000.00</i>	<i>100,000.00</i>	<i>0.00%</i>
	<b>Total: Expenses</b>	<b>613,932.50</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>613,932.50</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00%</b>

## Fire & EMS Department / Emergency Management

### FY22 Budget Overview

Expenditures	FY 20	FY 21	FY 22 Proposed
Wages	926,151	966,907	998,640
Expenses	260,920	282,850	285,195
Capital Outlay	31,500	35,950	36,595
<b>Total</b>	<b>1,218,571</b>	<b>1,285,707</b>	<b>1,320,430</b>

The total recommended Fiscal Year 2021 budget for Fire – EMS and Emergency Management is \$1,285,707. This is an increase of \$67,136 or 5.51%. These figures represent a combined budget of Fire, EMS and Emergency Management which are all under the direction of the Fire Chief. The requested increase breaks down as follows:

#### **Wages:**

An increase in total wages of \$31,733 or a 3.28% increase.

- 1.5% COLA per the CBA
- Readjust Holiday Pay
- Overtime costs increased \$13,220 and are estimated for FY22. Costs historically were covered under “open” positions and will be reevaluated in FY22.

#### **Expenditures/Capital**

An increase of \$5,040 or a 1.19% increase.

- Increase in Utilities of \$1,395 to cover expected rate increases.
- Increase in Clothing of \$3,000 to cover contract clothing increase.
- Continue Initiative of replacing and meeting the NFPA standard of 10-year replacement of turnout gear. There is an expected \$645 cost increase from manufacturer. This amount will purchase 5 sets of turnout gear. There is no change from last year.
- All other lines were level funded given Town Manager directive.

#### **Revenues:**

It is expected the Department will receive approximately \$200,000 in ambulance billing receipts. With the pandemic, we noticed a drop in ambulance call volume of approximately 93 calls or 15% for FY20. We are seeing the same results for FY21 and are projecting similar results for FY22.

Grants – The Department received an Assistance to Firefighters Grant Supplemental (AFG-S) of over \$4,000. This grant allowed us to purchase additional PPE for our department. It also allowed us to purchase proper full-face piece protection and vapor barrier coverall type suits. All of this allows our EMS personnel to be better protected when working with patients that may or have COVID-19.

We received a joint grant from the Executive Office Public Safety for Fire and Police. The grant totaled \$2,200. This grant allowed us the ability to purchase (2) electrostatic sprayers for disinfection of vehicles and areas. Having the ability to disinfect equipment properly and with the correct equipment allows are staff the comfort of knowing they are working in as clean an environment as possible.

We also received a grant from the New England Society of Fire Protection Engineers. This grant was in the amount of \$1,700. The purpose of the grant funding was to purchase a new tablet computer and pre-fire planning software. The intended use is for us to be better prepared and have a full understanding of the Grafton-Upton Railroad expansion project. This system will allow us to preplan for events at the rail yard and any other facilities we enter into the database.

We will continue to pursue grant opportunities when and where applicable.

## **Operational Overview:**

The Upton Fire – EMS Department provides fire, rescue and EMS services to the Town of Upton. The Department employs 9 full-time personnel which includes a Fire Chief, 4 EMT-Paramedics and 2 EMT-Basics and the Financial Administrator to the Department. The Department has been finally able to fill our open full-time positions. One of the hires is finishing his Paramedic training and hopes to be certified as soon as possible. Once certified, the Department will have 5 full time paramedics allowing us to operate with 2 paramedics part of the time. The Department also employs 26 Call Firefighters and EMTs. Through continued Call recruitment efforts, we are bringing people on to fill open positions. These people undergo in-house training to prepare them to attend the Call-Volunteer Recruit Firefighter training program provided by the Massachusetts Firefighting Academy. Once complete, these people will be certified to the level of Firefighter I/II as outlined by the NFPA standard 1001.

The Department operates 2 ambulances, 3 engines, 1 tower/ladder truck, 2 tanker/tender trucks, 2 brush units and 2 support vehicles. Last fiscal year the department provided approximately 1,101 calls for service/activity. This breaks down to 620 EMS calls, 274 Fire calls, and 207 requests for services/inspections. The Department is fully committed to providing the best possible fire, rescue, and EMS services to the citizens and visitors of the Town of Upton through special events, community/business partnerships and social media.

- The Upton Fire-EMS Department will face the following challenges over the next five-year operational period
- Recruit and retain Full time, experienced Firefighter/EMT-Paramedics
- Recruit and retain Call Firefighters and EMTs
- Provide leadership and command training to the next group of department supervisors
- Maintain and improve equipment and technology
- Meet industry standards as they relate to the NFPA and OSHA

The Upton Office of Emergency Management is responsible for coordinating with state and federal authorities to protect the public during disasters and emergencies. We also help develop plans for effective response to all hazards, train emergency personnel, provide information to families and residents, and assist in recovery from disaster.

Upton belongs to a Regional Emergency Planning Committee, one of the few certified by the state of Massachusetts, representing a cross-section of expertise, who have volunteered to coordinate emergency resources.

The agency is responsible for 2 roadside message boards, an emergency response trailer and a road barricade trailer. The agency also provides the coordination of the Town's emergency notification system and dedicated cable channel. These systems notify residents of emergent/important information using all means of communication.

The Upton Office of Emergency Management will face the following challenges over the next five-year operational period:

- Recruit and retain volunteers
- Provide training to new volunteers and develop the next group of supervisors
- Maintain and improve equipment and technology
- Plan for the loss of institutional knowledge due to retirement

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>220</b>	<b>Fire/EMS Dept</b>				
	<b>Salaries</b>				
0100-220-5100-5100	Fire/EMS Dept - Wages				
	Fire / EMT - Career		135,003.00	136,032.00	
	Longevity		1,750.00	1,750.00	
	Hourly Compensation Call Fire - EMS		106,980.00	110,725.00	
	Holidays x 11		26,818.00	34,320.00	
	Firefighter/Paramedic - Career		321,431.00	324,415.00	
	Fire Lieutenant		16,400.00	16,400.00	
	Fire Chief		125,202.00	127,080.00	
	Fire Captain		5,100.00	5,100.00	
	SAFE Coordinator		500.00	500.00	
	EMS Supply Coordinator			500.00	
	EMS Coordinator		4,500.00	4,500.00	
	Certified Lead Fire Inspector		500.00	500.00	
	Career Paramedic Stipend		48,000.00	48,000.00	
	Career Overtime		26,780.00	40,000.00	
	Career EMT Stipend		3,600.00	3,600.00	
	Call Firefighter/EMT		22,000.00	22,000.00	
	Call Firefighter		44,100.00	44,100.00	
	Call EMT		10,500.00	10,500.00	
	Assistant Chief		12,515.00	12,515.00	
	EMT Financial Assistant		54,570.00	55,116.00	
	Fire Insp Level I - Credentialing		658.00	987.00	
	<b>Total 0100-220-5100-5100 (21 detail records)</b>	<b>926151</b>	<b>966,907.00</b>	<b>998,640.00</b>	<b>3.28%</b>
	<b>Total: Salaries</b>	<b>926,151.00</b>	<b>966,907.00</b>	<b>998,640.00</b>	<b>3.28%</b>
	<b>Expenses</b>				
0100-220-5200-5210	Fire/EMS Dept. - Utilities				
	Water - Sewer		1,000.00	1,000.00	
	Electricity		32,000.00	32,960.00	
	Natural Gas		14,500.00	14,935.00	
	<b>Total 0100-220-5200-5210 (3 detail records)</b>	<b>45000</b>	<b>47,500.00</b>	<b>48,895.00</b>	<b>2.94%</b>
0100-220-5200-5221	Fire/EMS Dept. - Ambulance Billing Services				
			0.00		
	Payment for Amb Billing Company			11,000.00	
	<b>Total 0100-220-5200-5221 (2 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>11,000.00</b>	<b>100.00%</b>
0100-220-5200-5241	Fire/EMS Dept. Bldg. Maintenance				
	Bldg Maint & Repairs		28,000.00	28,000.00	
	Fire Extinguishers		1,500.00	1,500.00	

	Janitorial Supplies		2,000.00	2,000.00	
	<b>Total 0100-220-5200-5241 (3 detail records)</b>	<b>25061</b>	<b>31,500.00</b>	<b>31,500.00</b>	<b>0.00%</b>
0100-220-5200-5313	Fire/EMS Dept. - Training				
	EMS Training		14,000.00	14,000.00	
	Fire Training		7,000.00	7,000.00	
	<b>Total 0100-220-5200-5313 (2 detail records)</b>	<b>19500</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>0.00%</b>
0100-220-5400-5421	Fire/EMS Dept. Expense				
	Verizon Cell Services		500.00	500.00	
	SCBA Testing		4,000.00	4,000.00	
	SCBA Cylinder Testing		1,000.00	1,000.00	
	Printing		900.00	900.00	
	Radio Replace/Repair		5,000.00	5,000.00	
	Forest Fire Expense		4,000.00	4,000.00	
	Misc Expenses		5,500.00	5,500.00	
	Equipment Repairs		7,500.00	7,500.00	
	Dues/Subscriptions/Conferences/Meetings		5,000.00	5,000.00	
	Copier Lease		2,050.00	0.00	
	Postage		200.00	200.00	
	Office Supplies		2,500.00	2,500.00	
	<b>Total 0100-220-5400-5421 (12 detail records)</b>	<b>32439</b>	<b>38,150.00</b>	<b>36,100.00</b>	<b>-5.37%</b>
0100-220-5400-5422	Fire/EMS Dept. - Ambulance Service - Licensing & Certification				
			0.00		
	Amb Service Licensing - EMT Recerts			4,500.00	
	<b>Total 0100-220-5400-5422 (2 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>4,500.00</b>	<b>100.00%</b>
0100-220-5400-5423	Fire/EMS Dept. - Ambulance Service Supplies				
	Medications & Medical Supplies			38,000.00	
			0.00		
	<b>Total 0100-220-5400-5423 (2 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>38,000.00</b>	<b>100.00%</b>
0100-220-5400-5424	Fire/EMS Dept. - Paramedics Expense				
			0.00		
	Paramedic Intercepts			5,000.00	
	<b>Total 0100-220-5400-5424 (2 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>5,000.00</b>	<b>100.00%</b>
0100-220-5400-5481	Fire/EMS Dept-Vehicle Fuel				
	Fire/EMS Vehicle Fuel		14,000.00	14,000.00	
	<b>Total 0100-220-5400-5481 (1 detail record)</b>	<b>14000</b>	<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00%</b>
0100-220-5400-5482	Fire/EMS Dept. Vehicle Maint.				
	Rep/Maint Vehicle-EMS		4,750.00	4,750.00	
	Vehicle Cleaning Supplies		1,000.00	1,000.00	
	Rep/Maint Vehicle-FIRE		45,000.00	45,000.00	
	<b>Total 0100-220-5400-5482 (3 detail records)</b>	<b>47520</b>	<b>50,750.00</b>	<b>50,750.00</b>	<b>0.00%</b>
0100-220-5400-5581	Fire/EMS Dept. Clothing Allowance				
	Clothing Career CBA - Class A Uniform x 3			3,000.00	
	Fire/EMS Clothing		11,950.00	11,950.00	
	<b>Total 0100-220-5400-5581 (2 detail records)</b>	<b>11200</b>	<b>11,950.00</b>	<b>14,950.00</b>	<b>25.10%</b>
0100-220-5800-5852	New Equipment				
	PPE-Fire Gear		18,450.00	19,095.00	
	Equipment-Fire		15,500.00	15,500.00	
	Equipment-EMS		2,000.00	2,000.00	
	<b>Total 0100-220-5800-5852 (3 detail records)</b>	<b>32146.25</b>	<b>35,950.00</b>	<b>36,595.00</b>	<b>1.79%</b>
	<b>Total: Expenses</b>	<b>226,866.25</b>	<b>250,800.00</b>	<b>312,290.00</b>	<b>24.52%</b>
	<b>Total Budget:</b>	<b>1,153,017.25</b>	<b>1,217,707.00</b>	<b>1,310,930.00</b>	<b>7.66%</b>

## 232 Ambulance Service

### Expenses

0100-232-5400-5421	Ambulance Service Supplies				
	Medications & Medical Supplies		38,000.00		
	Moved to Fire/EMS Dept. Ambulance Service Supplies			0.00	
<b>Total 0100-232-5400-5421 (2 detail records)</b>		<b>36300</b>	<b>38,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-232-5400-5422	Amb. Service - Licensing and Certification				
	Moved to Fire/EMS Dept. - Amb Service Licensing - EMT Recerts			0.00	
	Amb Service Licensing - EMT Recerts		4,500.00		
<b>Total 0100-232-5400-5422 (2 detail records)</b>		<b>4400</b>	<b>4,500.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-232-5800-5810	Paramedics Expense				
	Moved to Fire/EMS Dept. - Paramedic Expense			0.00	
	Paramedic Intercepts		5,000.00		
<b>Total 0100-232-5800-5810 (2 detail records)</b>		<b>5925</b>	<b>5,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
0100-232-5800-5820	Ambulance Billing				
	Moved to Fire/EMS Dept. - Payment for Amb Billing			0.00	
	Payment for Amb Billing Company		11,000.00		
<b>Total 0100-232-5800-5820 (2 detail records)</b>		<b>11000</b>	<b>11,000.00</b>	<b>0.00</b>	<b>-100.00%</b>
	<b>Total: Expenses</b>	<b>57,625.00</b>	<b>58,500.00</b>	<b>0.00</b>	<b>-100.00%</b>
	<b>Total Budget:</b>	<b>57,625.00</b>	<b>58,500.00</b>	<b>0.00</b>	<b>-100.00%</b>

## 291 Emergency Management

### Expenses

0100-291-5400-5535	Emergency Management - Expense				
	Misc Expense		2,500.00	2,500.00	
	Misc Expense - REPC Dues		500.00	500.00	
<b>Total 0100-291-5400-5535 (2 detail records)</b>		<b>3000</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00%</b>
0100-291-5800-5850	Emergency Mgmt - Reverse 911 System				
	Emergency Notification System		6,500.00	6,500.00	
<b>Total 0100-291-5800-5850 (1 detail record)</b>		<b>6500</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>9,500.00</b>	<b>9,500.00</b>	<b>9,500.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>9,500.00</b>	<b>9,500.00</b>	<b>9,500.00</b>	<b>0.00%</b>

## Police Department

### **FY 2022 Budget Overview**

<b><i>Expenditures</i></b>	<b><i>2020</i></b>	<b><i>2021</i></b>	<b><i>2022 Proposed</i></b>
Wages	1,639,199	1,615,249	1,623,567
Expenses	213,550	237,500	227,200
<b>Total</b>	<b>1,852,749</b>	<b>1,852,749</b>	<b>1,850,767</b>

### **Expenditures:**

The total recommended Fiscal Year 2022 budget for Police and Communications is \$1,852,267, which is a reduction of \$482 from the Fiscal 2021 amount of \$1,852,749. The proposed budget includes following:

- .5% increase in wages as required by the CBA and 1.5% for a non-union employee. The FY22-24 collective bargaining agreement is scheduled for negotiation in the coming months and any increase in benefits will be added to the budget at a future date.
- Step increases that are in the current CBA are included in this budget.
- The ability to use increased grant funding for wage reimbursement in the amount of \$150,000 allows this budget to be below funding requests for FY20 & FY21.

The proposed Fiscal Year 2022 budget includes a decrease in expenses of \$10,300. This proposed decrease is the result of the following:

- Replacement Cruiser line item has decreased by \$10,000. In FY21 the line item was increase to purchase a 4WD pickup truck. For FY22, I am proposing a replacement SUV and the reduced cost is reflected in the line item.
- Decrease in expenses of \$1,500 due to consolidation of photocopier expenses.
- The only increase in expenses can be found in Police Utilities. The Cable/Internet line item has been increased by \$1,200 to facilitate an increase in download/upload speed to manage the amount of data and video we are currently utilizing with bodycams and Cloud Sharing of evidence.

### **Revenue Budget:**

The following anticipated reimbursable grants have been included in the FY2022 budget and reduce the overall expense of the operating budget:

1. FY22 911 Support and Incentive Grant \$150,000
2. FY22 911 Training Grant \$25,000.00

The following revenue items are deposited in the Town's General Fund and are not reflected in this budget:

- Regional 911 Fee – Hopedale \$23,515
- MURSD SRO Fee \$25,000
- BVT SRO Fee \$25,000



## **Operational Overview:**

The Upton Police Department provides Law Enforcement Services to the Town of Upton and

Emergency 911 Dispatch Service to the Towns of Upton and Hopedale. The Police Department employs fourteen full-time personnel which includes a Police Chief, Police Lieutenant, three Sergeants, one Detective, one School Resource Officer, seven Patrol Officers and one Department Specialist. Our Communications Department employs four full-time Dispatchers and four part-time Dispatchers.

The Upton Police Department is a fully Accredited Police Department, meeting the operational and policy standards of the Massachusetts Police Accreditation Commission. This prestigious designation provides the following benefits:

- Provides a norm for an agency to judge its performance.
- Provides a basis to correct deficiencies before they become a public problem.
- Requires agencies to commit their policies and procedures to writing.
- Promotes accountability among agency personnel.
- Provides a means of independent evaluation of agency operations for quality assurance.
- Enhances the reputation of the agency and promotes public confidence in the agency.

The Department operates eight police vehicles; including six fully marked vehicles and two unmarked vehicles, with annual calls for service/activity levels of approximately fourteen thousand five hundred incidents. The Upton Police Department is fully committed to the concept of Community Policing and engages its citizens through proactive police contacts, community partnerships, social media and special events.

The Upton Police Department will face the following challenges over the next five-year operational period

- Ability to recruit and retain quality applicants.
- Loss of institutional knowledge with the retirement of additional officers.
- Provide leadership and command training to the next group of department supervisors and officers. The Upton Police Department has hired six new officers in the past 12 months.
- Maintain and improve equipment and technology.

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>210</b>	<b>Police</b>				
	<b>Salaries</b>				
<b>0100-210-5100-5100</b>	Police Wages				
	Police Training		25,000.00	25,000.00	
	Police Patrol 4		72,793.00	62,062.00	
	Police Patrol 5		65,184.00	67,504.00	
	Police Patrol 6		65,184.00	62,062.00	
	Police Patrol 7		61,754.00	71,027.00	
	Police Patrol 8		61,754.00	62,062.00	
	Police Patrol 9		61,754.00	62,062.00	
	Police Sergeant 1		78,875.00	79,270.00	
	Police Sergeant 3		78,875.00	79,270.00	
	Quinn Bill % Equivalent		73,347.00	80,943.00	
	Shift Differential Pay		22,568.00	22,568.00	
	Sick Time Coverage		9,000.00	9,000.00	
	Special Events - Fireworks Road Races Parades		4,500.00	4,500.00	
	Stipends - Detective and Regional Dispatch		2,750.00	2,750.00	
	Police Patrol 1		76,433.00	76,815.00	
	Police Patrol 2		72,793.00	73,157.00	
	Police Sergeant 2		78,875.00	79,270.00	
	Holiday Pay - CBA		2,600.00	2,600.00	
	Police Patrol 3		72,793.00	73,157.00	
	Police Lieutenant		97,487.00	97,974.00	
	Communications Officer 1		58,277.00	58,568.00	
	Communications Officer 2		46,204.00	48,618.00	
	Communications Officer 3		46,204.00	48,470.00	
	Communications Officer 4		46,204.00	48,470.00	
	Communications OT & PT Wages		73,740.00	73,740.00	
	Communications Training		5,000.00	5,000.00	
	Earned Time Off Coverage		81,000.00	81,000.00	
	Investigations & Emergencies		4,500.00	4,500.00	
	Military Leave		20,250.00	20,250.00	
	Officer In Charge Pay		1,600.00	1,600.00	
	Police & Communications Longevity		8,400.00	6,700.00	
	Police Chief		129,388.00	130,025.00	
	Police Department Coordinator		55,737.00	56,573.00	
	Communications EIP		20,000.00	20,000.00	
	Police EIP		68,000.00	68,000.00	
	911 Support & Incentive Reimbursement		-142,574.00	-150,000.00	
	Court Overtime		9,000.00	9,000.00	

<b>Total 0100-210-5100-5100 (37 detail records)</b>		<b>1639199</b>	<b>1,615,249.00</b>	<b>1,623,567.00</b>	<b>0.51%</b>
<b>Total: Salaries</b>		<b>1,639,199.00</b>	<b>1,615,249.00</b>	<b>1,623,567.00</b>	<b>0.51%</b>
<b>Expenses</b>					
<b>0100-210-5200-5210</b>	Police Utilities				
	Cable/Internet		300.00	1,500.00	
	Water/Sewer		1,200.00	1,200.00	
	Cell Phone/Data Cards		6,500.00	6,500.00	
	Electricity		25,000.00	25,000.00	
	Natural Gas		5,000.00	5,000.00	
<b>Total 0100-210-5200-5210 (5 detail records)</b>		<b>40700</b>	<b>38,000.00</b>	<b>39,200.00</b>	<b>3.16%</b>
<b>0100-210-5200-5241</b>	Police Building Maintenance				
	Janitorial Supplies		1,500.00	1,500.00	
	Miscellaneous		600.00	600.00	
	HVAC Maintenance		1,500.00	1,500.00	
	Generator Maintenance & Fuel		1,200.00	1,200.00	
	Fire Alarm Maintenance & Repair		1,500.00	1,500.00	
	Computer Maintenance		18,500.00	18,500.00	
	Cell Block Maintenance & Repair		2,500.00	2,500.00	
	Audio/Video/Security Maintenance & Repair		2,000.00	2,000.00	
	Parking Lot Sealing & Maintenance		5,000.00	5,000.00	
<b>Total 0100-210-5200-5241 (9 detail records)</b>		<b>21895</b>	<b>34,300.00</b>	<b>34,300.00</b>	<b>0.00%</b>
<b>0100-210-5200-5313</b>	Police Training				
	Academy Fee - 2 Replacement Officers		7,000.00		
	Seminar Conferences Certifications Courses Leadership Training		11,000.00	18,000.00	
<b>Total 0100-210-5200-5313 (2 detail records)</b>		<b>13500</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>0.00%</b>
<b>0100-210-5400-5421</b>	Police Expense				
	Office Supplies		4,500.00	4,500.00	
	Radar Intoxilizer Maintenance and Certification		1,000.00	1,000.00	
	Radio Maintenance		2,200.00	2,200.00	
	Postage		1,000.00	1,000.00	
	Parking/Mileage/Tolls		500.00	500.00	
	Membership Fees		7,000.00	7,000.00	
	Equipment		6,000.00	6,000.00	
	Ammunition & Range Supplies		4,000.00	4,000.00	
	Criminal Constitutional MV Law Updates		1,000.00	1,000.00	
	Copier Lease		1,500.00	0.00	
	Miscellaneous Supplies & Costs		1,200.00	1,200.00	
<b>Total 0100-210-5400-5421 (11 detail records)</b>		<b>27921.46</b>	<b>29,900.00</b>	<b>28,400.00</b>	<b>-5.02%</b>

0100-210-5400-5481	Police Cruiser Gas				
	Cruiser Gas		30,000.00	30,000.00	
	<b>Total 0100-210-5400-5481 (1 detail record)</b>	<b>27300</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0.00%</b>
0100-210-5400-5482	Police Cruiser Maintenance				
	Contract Labor		3,000.00	3,000.00	
	Exterior Maintenance & Repair		1,000.00	1,000.00	
	Repair Parts & Supplies		5,500.00	5,500.00	
	Vehicle Tires		2,500.00	2,500.00	
	<b>Total 0100-210-5400-5482 (4 detail records)</b>	<b>11000</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>0.00%</b>
0100-210-5400-5581	Police Clothing Allowance				
	Clothing Allowance		20,300.00	20,300.00	
	<b>Total 0100-210-5400-5581 (1 detail record)</b>	<b>16550</b>	<b>20,300.00</b>	<b>20,300.00</b>	<b>0.00%</b>
0100-210-5800-5810	Police Capital - New Cruiser				
	New Vehicle		55,000.00	45,000.00	
	<b>Total 0100-210-5800-5810 (1 detail record)</b>	<b>40000</b>	<b>55,000.00</b>	<b>45,000.00</b>	<b>-18.18%</b>
	<b>Total: Expenses</b>	<b>198,866.46</b>	<b>237,500.00</b>	<b>227,200.00</b>	<b>-4.34%</b>
	<b>Total Budget:</b>	<b>1,838,065.46</b>	<b>1,852,749.00</b>	<b>1,850,767.00</b>	<b>-0.11%</b>

## Town Clerk

### FY2022 Budget Overview

<b>Expenditures</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022</b>
Wages	\$144,122	\$161,057	\$163,650
Expenses			
Town Meetings	\$ 11,800	\$ 18,200	\$ 9,500
Technology	\$124,750	\$131,400	\$141,400
Town Clerk	\$ 5,800	\$ 6,350	\$ 6,350
Registrar of Voters	\$ 4,000	\$ 4,700	\$ 4,700
Town Hall Buildings	\$ 78,500	\$ 83,500	\$ 83,500
Total	\$224,850	\$244,150	\$245,450
<b>Totals</b>	<b>\$368,972</b>	<b>\$405,207</b>	<b>\$409,100</b>

#### **Expenditures:**

The FY22 proposed budget for the Town Clerk/Assistant to the Town Manager is \$409,100 which is an increase of \$3,893.

#### *Wages*

The proposed budget includes an increase in wages of \$2,593. This increase is due increase of longevity for 2 employees and the 1.5% COLA increase.

#### *Expenses*

The proposed FY21 includes a small increase of \$1,300 in expenditures over FY21 budget. The represent a decrease in the Town Elections due to one (1) election and an increase of \$10,000 in Technology in order to consolidate the expenses of photocopiers. Please note, this \$10,000 increase is offset by a \$10,000 decrease in the Police, Fire, DPW, Library and COA expense budgets.

All other expenses were level funded for FY2022.

## Operational Overview:

The Town Clerk office is responsible for many important functions in the Town of Upton. These include but are not limited to the following:

- *Manage and oversee all Elections in the Town* includes nomination papers, ballot preparation, absentee balloting, early voting balloting (when applicable), scheduling/training of Election workers, preparing the Voter List, certifying the results of the Election, and campaign finance reports
- *Register residents as voters in the Town*
- *Post Board and Committee meetings* according to the Open Meeting Law
- *Documenting and filing of vital records:* include recording new records (birth/marriage/death certificates) and preparing certified copies of these records when requested
- *Manage the Town Census:* includes preparing the documents to be mailed to each household and recording any changes to the data. Once complete, a Street List is printed
- *Process dog licenses* in the Town includes over 900 dogs registered where rabies documentation is required for each licensed dog
- *Manage and document the State Ethics training* for all municipal employees; Swear in new
- *Attend and certify all Town Meetings* and the proceedings. Assist the Town Accountant with the preparation of Tax Recap for tax rate approval.

Assistant to the Town Manager, responsibilities include but not limited to the following:

- *Manage all building maintenance for Town Hall and library:* includes scheduling of maintenance, scheduling vendors when service is needed, maintain the schedule of events for use of the Town Hall, manage custodian, and coordinate the access (door locks), HVAC and lights for Town Hall.
- *Assist Police and Fire Chief with their building maintenance.*
- *Coordinates/manages the IT vendor for the Town* includes contact person for the vendor and employees for IT related questions/issues and assists the Technology Committee with their mission.
- *Process all invoices for Building and IT related expenses.* Track and manage the budget of these operations.
- *Responsibility for the website updates.*
- *Assists the Finance Committee* in preparing the Annual Town Budget: includes posting meetings, attending meetings, prepare minutes, coordinate the processing of budget information from Town Departments.
- *Oversee the Cable department:* includes managing and advising the Cable TV producer on meetings/equipment.
- *Assist Town Manager with special projects.*

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>01: General Fund</b>					
<b>113</b>	<b>Town Meetings Elections</b>				
<b>Expenses</b>					
0100-113-5400-5421	Town Meetings Elections				
	Coding-Ballots		4,500.00	3,500.00	
	Police Detail		1,200.00	700.00	
	Supplies		3,000.00	1,500.00	
	Workers		8,000.00	1,800.00	
	Maintenance		1,500.00	2,000.00	
	<i>Total 0100-113-5400-5421 (5 detail records)</i>	<i>14700</i>	<i>18,200.00</i>	<i>9,500.00</i>	<i>-47.80%</i>
	<b>Total: Expenses</b>	<b>14,700.00</b>	<b>18,200.00</b>	<b>9,500.00</b>	<b>-47.80%</b>
	<b>Total Budget:</b>	<b>14,700.00</b>	<b>18,200.00</b>	<b>9,500.00</b>	<b>-47.80%</b>
<b>159</b>	<b>Management Information Systems</b>				
<b>Expenses</b>					
0100-159-5400-5421	Management Information Systems - Expense				
	Backup System		9,600.00	9,600.00	
	Cable Connections		11,000.00	11,000.00	
	Copier expense		7,500.00	17,500.00	
	Hardware		12,000.00	12,000.00	
	IT Vendor		63,200.00	63,200.00	
	Software		8,000.00	8,000.00	
	Telephone expense		16,000.00	16,000.00	
	Website		4,100.00	4,100.00	
	<i>Total 0100-159-5400-5421 (8 detail records)</i>	<i>117250</i>	<i>131,400.00</i>	<i>141,400.00</i>	<i>7.61%</i>
	<b>Total: Expenses</b>	<b>117,250.00</b>	<b>131,400.00</b>	<b>141,400.00</b>	<b>7.61%</b>
	<b>Total Budget:</b>	<b>117,250.00</b>	<b>131,400.00</b>	<b>141,400.00</b>	<b>7.61%</b>

## 161 Clerk

### Salaries

<b>0100-161-5100-5100</b>	Town Clerk - Wages				
	Assistant Town Clerk	26,477.00	26,936.00		
	Town Clerk- Assistant to Town Manager	83,570.00	84,752.00		
	Municipal Hearing Officer Stipend	2,500.00	2,500.00		
	Custodian	47,385.00			
	Longevity	1,125.00	825.00		
<b>Total 0100-161-5100-5100 (5 detail records)</b>		<b>148895</b>	<b>161,057.00</b>	<b>115,013.00</b>	<b>-28.59%</b>
<b>Total: Salaries</b>		<b>148,895.00</b>	<b>161,057.00</b>	<b>115,013.00</b>	<b>-28.59%</b>

### Expenses

<b>0100-161-5400-5421</b>	Town Clerk Expense				
	Dog Tags	600.00	600.00		
	Meetings- Conferences	3,400.00	3,400.00		
	Office Expenses	750.00	750.00		
	Postage	600.00	600.00		
	Professional Development	1,000.00	1,000.00		
<b>Total 0100-161-5400-5421 (5 detail records)</b>		<b>5800</b>	<b>6,350.00</b>	<b>6,350.00</b>	<b>0.00%</b>
<b>Total: Expenses</b>		<b>5,800.00</b>	<b>6,350.00</b>	<b>6,350.00</b>	<b>0.00%</b>
<b>Total Budget:</b>		<b>154,695.00</b>	<b>167,407.00</b>	<b>121,363.00</b>	<b>-27.50%</b>

## 163 Registration

### Expenses

<b>0100-163-5400-5421</b>	Registrar of Voters Expense				
	Street list printing	1,200.00	1,200.00		
	Census Postage	2,000.00	2,000.00		
	Census mailing	1,500.00	1,500.00		
<b>Total 0100-163-5400-5421 (3 detail records)</b>		<b>4000</b>	<b>4,700.00</b>	<b>4,700.00</b>	<b>0.00%</b>
<b>Total: Expenses</b>		<b>4,000.00</b>	<b>4,700.00</b>	<b>4,700.00</b>	<b>0.00%</b>
<b>Total Budget:</b>		<b>4,000.00</b>	<b>4,700.00</b>	<b>4,700.00</b>	<b>0.00%</b>

## 192 Town Public Buildings

### Salaries

<b>0100-192-5100-5100</b>	Town Bldg. Wages Custodian				
		0.00			
	Custodian Wages		48,087.00		
	Longevity		550.00		
<b>Total 0100-192-5100-5100 (3 detail records)</b>		<b>0</b>	<b>0.00</b>	<b>48,637.00</b>	<b>100.00%</b>
<b>Total: Salaries</b>			<b>0.00</b>	<b>48,637.00</b>	<b>100.00%</b>

### Expenses

<b>0100-192-5400-5421</b>	Town Bldg. Expense				
	Electricity	33,000.00	33,000.00		
	Preventive Maintenance	14,000.00	14,000.00		
	Gas	6,500.00	6,500.00		
	Misc Services/Supplies	18,000.00	18,000.00		
	HVAC	12,000.00	12,000.00		
<b>Total 0100-192-5400-5421 (5 detail records)</b>		<b>85500</b>	<b>83,500.00</b>	<b>83,500.00</b>	<b>0.00%</b>
<b>Total: Expenses</b>		<b>85,500.00</b>	<b>83,500.00</b>	<b>83,500.00</b>	<b>0.00%</b>
<b>Total Budget:</b>		<b>85,500.00</b>	<b>83,500.00</b>	<b>132,137.00</b>	<b>58.25%</b>



## Veterans' Services

### **FY2022 Budget Overview**

<b>Expenditures</b>	<b>FY2020</b>	<b>FY2021</b>	<b>FY2021 Proposed</b>
Wages	9351	9,409	9,584
Benefits	24,000	28,000	23,600
Expenses	1000	1,000	1,000
<b>Total</b>	<b>34,351</b>	<b>38,409</b>	<b>34,184</b>

#### **Expenditures:**

##### *Wages*

- 1.5% COLA

##### *Expenses:*

- Started 2021 budget year with 7 recipients, currently at 5. The state increased eligibility for reimbursement of Medicare Part B and MassHealth Insurance which moved several recipients into this category saving the town expenses. Resulting in below anticipated cost.
- In 2022 there will be a 3% increase in benefits and anticipate one additional recipient in the coming year at a cost of \$4000.
- This past 6-8 months has seen an increase in Town Veterans requesting assistance to file for federal benefits.
- Postage is not an issue; annual charge for software will be charged to Hopedale in 2021 (2022 budget)
- Flags come under benefits and are reimbursed by DVS.

Request level funding.

#### **Operational Overview:**

The Veterans office assist residents to apply for Federal Benefits and operates under MGL, Chapter 115 to assist qualified residents and dependents to access State and local benefits and services. Examples are health care, abatements, housing, Chapter 115 benefits, employment and education.

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>543</b>	<b>Veterans</b>				
	<b>Salaries</b>				
0100-543-5100-5100	Veterans Service - Wages				
	Veteran Service Officer		9,409.00	9,584.00	
	<i>Total 0100-543-5100-5100 (1 detail record)</i>	9351	9,409.00	9,584.00	1.86%
	<b>Total: Salaries</b>	<b>9,351.00</b>	<b>9,409.00</b>	<b>9,584.00</b>	<b>1.86%</b>
	<b>Expenses</b>				
0100-543-5400-5421	Veterans Service Expense				
	Veterans Service Expenses		1,000.00	1,000.00	
	<i>Total 0100-543-5400-5421 (1 detail record)</i>	1000	1,000.00	1,000.00	0.00%
0100-543-5700-5770	Veterans Benefits				
	Veterans Benefits		28,000.00	23,600.00	
	<i>Total 0100-543-5700-5770 (1 detail record)</i>	26900	28,000.00	23,600.00	-15.71%
	<b>Total: Expenses</b>	<b>27,900.00</b>	<b>29,000.00</b>	<b>24,600.00</b>	<b>-15.17%</b>
	<b>Total Budget:</b>	<b>37,251.00</b>	<b>38,409.00</b>	<b>34,184.00</b>	<b>-11.00%</b>

# Elected Board & Commission Budgets

## Board of Health

### FY 2022 Budget Overview

	<b>FY2020</b>	<b>FY2021</b>	<b>2022 Proposed</b>
Member Salaries	1,750	1,750	1,750
BOH Wages	60,121	69,042	70,054
AC Wages	21,152	22,029	22,363
Nursing Wages	54,573	47,340	48,019
<b>TOTAL WAGES</b>	<b>137,596</b>	<b>140,161</b>	<b>142,186</b>
Demolition/buildings	10	10	10
BOH Misc. Expense	4,000	4,000	4,000
Food Inspections	2,689	2,743	2,783
Beaver Management	4,000	4,000	4,000
A.C. Expenses	4,700	4,700	4,700
W. R. curbside	412,000	445,000	465,000
W. R. Disposal	110,000	120,000	120,000
W. R. Trash bags	32,000	32,000	32,000
W. R. Hazardous Waste	6,000	7,000	7,000
Nursing Misc.	1,900	1,900	1,900
<b>TOTAL EXPENSES</b>	<b>577,299</b>	<b>620,353</b>	<b>641,393</b>
<b>TOTAL BUDGET</b>	<b>714,895</b>	<b>760,514</b>	<b>783,579</b>

### **Expenditures:**

The total requested tax levy budget for Fiscal 2022 for the Upton Board of Health is \$783,579.00 which is an increase of \$23,065 from Fiscal 2021.

### *Wages*

This increase is a net result of 1.5 % COLA for all wages.

### *Expenses*

Increase of \$20,000.00 in cost of Waste Removal Curbside:

A contractual increase for EL Harvey of 3% resulting in a cost of \$379,000.00

- Cost of recycling is estimated at approximately \$85,000.00. Using the current recycling tonnage figures and the current recycling cost at \$95.00/ton.
- \$1,000.00 for a margin of error.

The cost of waste removal is partially offset by the sale of trash bags, which to date is \$147,125.00 for the current fiscal year. Last fiscal year's trash bag revenue totaled \$265,070.00.

**Revenue Budget:**

Trash Bags	2019/20	\$265,070.00
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Permits	2019/20	\$13,629.02
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These figures do not include escrowed funds for bulk items nor nursing compensation from Blackstone and reimbursement for vaccines.

**Operational Overview:**

The Board of Health encompasses several services offered to residents pertaining to the health codes. Three elected members oversee the day to day operations and the office is administered 40 hours per week Monday through Friday. The BOH also has a town nurse who offers her services to Upton residents Monday through Thursday.

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>292</b>	<b>Animal Control</b>				
	<b>Salaries</b>				
0100-292-5100-5111	Animal Control Wages				
	Animal Control Officer Wages		22,029.00	22,363.00	
<i>Total 0100-292-5100-5111 (1 detail record)</i>		<i>21152</i>	<i>22,029.00</i>	<i>22,363.00</i>	<i>1.52%</i>
	<b>Total: Salaries</b>	<b>21,152.00</b>	<b>22,029.00</b>	<b>22,363.00</b>	<b>1.52%</b>
	<b>Expenses</b>				
0100-292-5200-5271	Kennel Rental				
	Kennel Rental Expense		1,000.00	1,000.00	
<i>Total 0100-292-5200-5271 (1 detail record)</i>		<i>1000</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>0.00%</i>
0100-292-5400-5421	Animal Control Expense				
	Veterinarian Costs		300.00	300.00	
	Transportation - Gas and Maintenance		1,200.00	1,200.00	
	Rabies Vaccine		1,500.00	1,500.00	
	Animal Control Supplies		400.00	400.00	
	Courier Services		300.00	300.00	
<i>Total 0100-292-5400-5421 (5 detail records)</i>		<i>1000</i>	<i>3,700.00</i>	<i>3,700.00</i>	<i>0.00%</i>
	<b>Total: Expenses</b>	<b>2,000.00</b>	<b>4,700.00</b>	<b>4,700.00</b>	<b>0.00%</b>
<b>Total Budget:</b>	<b>23,152.00</b>	<b>26,729.00</b>	<b>27,063.00</b>	<b>1.25%</b>	
<b>433</b>	<b>Waste Removal</b>				
	<b>Expenses</b>				
0100-433-5200-5293	Waste Removal - Disposal				
	Wheelabrator Millbury Fees Expense (Contractual)		120,000.00	120,000.00	
<i>Total 0100-433-5200-5293 (1 detail record)</i>		<i>110000</i>	<i>120,000.00</i>	<i>120,000.00</i>	<i>0.00%</i>
0100-433-5200-5296	Waste Removal - Curbside Services				
	Curbside Collection		445,000.00	465,000.00	
<i>Total 0100-433-5200-5296 (1 detail record)</i>		<i>412000</i>	<i>445,000.00</i>	<i>465,000.00</i>	<i>4.49%</i>
	<b>Total: Expenses</b>	<b>522,000.00</b>	<b>565,000.00</b>	<b>585,000.00</b>	<b>3.54%</b>
<b>Total Budget:</b>		<b>522,000.00</b>	<b>565,000.00</b>	<b>585,000.00</b>	<b>3.54%</b>

## 510 Board of Health

### Salaries

0100-510-5100-5100	Health Board - Wages				
	Asst. Public Health Supervisor		59,446.00	60,323.00	
	Longevity - Asst. Public Health Supervisor		600.00	600.00	
	Housing Agent Salary		9,000.00	9,132.00	
	<b>Total 0100-510-5100-5100 (3 detail records)</b>	<b>60121</b>	<b>69,046.00</b>	<b>70,055.00</b>	<b>1.46%</b>
0100-510-5100-5110	Health Board - Salaries				
	Member 1		500.00	500.00	
	Member 2		500.00	500.00	
	Chairman		750.00	750.00	
	<b>Total 0100-510-5100-5110 (3 detail records)</b>	<b>1750</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>0.00%</b>
	<b>Total: Salaries</b>	<b>61,871.00</b>	<b>70,796.00</b>	<b>71,805.00</b>	<b>1.43%</b>

### Expenses

0100-510-5200-5210	Health Board - Food Inspections				
	Food Inspections		2,743.00	2,783.00	
	<b>Total 0100-510-5200-5210 (1 detail record)</b>	<b>2689</b>	<b>2,743.00</b>	<b>2,783.00</b>	<b>1.46%</b>
0100-510-5200-5310	Demolition of Buildings				
	Demolition of Buildings		10.00	10.00	
	<b>Total 0100-510-5200-5310 (1 detail record)</b>	<b>10</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00%</b>
0100-510-5400-5421	Board of Health Expense				
	Beach Testing		1,000.00	1,000.00	
	Conferences & Memberships		500.00	500.00	
	Courier Services		500.00	500.00	
	Office Supplies & Postage		2,000.00	2,000.00	
	<b>Total 0100-510-5400-5421 (4 detail records)</b>	<b>4000</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00%</b>
0100-510-5400-5422	Health Board - Trash Bags				
	Purchase of Trash Bags		32,000.00	32,000.00	
	<b>Total 0100-510-5400-5422 (1 detail record)</b>	<b>32000</b>	<b>32,000.00</b>	<b>32,000.00</b>	<b>0.00%</b>
0100-510-5400-5423	BOH - Hazardous Waste				
	Hazardous Waste Day		7,000.00	7,000.00	
	<b>Total 0100-510-5400-5423 (1 detail record)</b>	<b>6000</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
0100-510-5400-5424	Beaver Management				
	1/2 of total budget - remaining line item under Conservation Commission		4,000.00	4,000.00	
	<b>Total 0100-510-5400-5424 (1 detail record)</b>	<b>4000</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>48,699.00</b>	<b>49,753.00</b>	<b>49,793.00</b>	<b>0.08%</b>
	<b>Total Budget:</b>	<b>110,570.00</b>	<b>120,549.00</b>	<b>121,598.00</b>	<b>0.87%</b>

## 510 Board of Health

### Expenses

<b>2508-510-5580-5580</b>	BOH Bulk Item Revolving - Other Expenses				
	Hazardous Waste Day - Bulk Item Disposal		4,000.00	4,000.00	
	Revenue		-8,000.00	-8,000.00	
	Monthly Bulk Items		4,000.00	4,000.00	
	<b>Total 2508-510-5580-5580 (3 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>2510-510-5580-5580</b>	Insurance Recovery BOH - Vaccines - Other Expenses				
	Medical Supplies		6,000.00	6,000.00	
	Revenue		-15,000.00	-15,000.00	
	Vaccine Purchase		9,000.00	9,000.00	
	<b>Total 2510-510-5580-5580 (3 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>2516-510-5700-5700</b>	BOH - Title V Revolving Fund - Other Expenses				
	Agent 1 salary		10,000.00	10,000.00	
	Agent 2 salary		10,000.00	10,000.00	
	Revenue		-20,000.00	-20,000.00	
	<b>Total 2516-510-5700-5700 (3 detail records)</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
	<b>Total: Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
	<b>Total Budget:</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>

## 522 Health Service

### Salaries

<b>0100-522-5100-5111</b>	Nurse Wages				
	Nurses Salary		37,584.00	38,127.00	
	Longevity		360.00	360.00	
	<b>Total 0100-522-5100-5111 (2 detail records)</b>	<b>38272</b>	<b>37,944.00</b>	<b>38,487.00</b>	<b>1.43%</b>
<b>0100-522-5100-5120</b>	Nurse Wages - Blackstone IMA				
	Nursing Services		9,396.00	9,532.00	
	<b>Total 0100-522-5100-5120 (1 detail record)</b>	<b>16301</b>	<b>9,396.00</b>	<b>9,532.00</b>	<b>1.45%</b>
	<b>Total: Salaries</b>	<b>54,573.00</b>	<b>47,340.00</b>	<b>48,019.00</b>	<b>1.43%</b>

### Expenses

<b>0100-522-5400-5421</b>	Health Service Expense				
	Medical Supplies		500.00	500.00	
	Memberships & Conferences		500.00	500.00	
	Mileage		750.00	750.00	
	Office Supplies		150.00	150.00	
	<b>Total 0100-522-5400-5421 (4 detail records)</b>	<b>1900</b>	<b>1,900.00</b>	<b>1,900.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>1,900.00</b>	<b>1,900.00</b>	<b>1,900.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>56,473.00</b>	<b>49,240.00</b>	<b>49,919.00</b>	<b>1.38%</b>



## Library Trustees

### FY2022 Budget Overview

Expenditures	FY2020	FY2021	FY2022 Proposed
Wages	201,135	220,836	224,958
Expenses	61,887	66,763	64,443
<b>Total</b>	<b>263,022</b>	<b>287,599</b>	<b>289,401</b>

#### **Expenditures:**

The total requested FY 2022 budget for Upton Town Library is \$289,401, an increase over FY21 of \$1,802. The budget will allow us to restore pre-Covid library services by maintaining the library staff, slightly increasing materials expense to maintain certification, and increasing photocopier lease cost due to loss of revolving fund revenue. Increases are partially offset by a reduction in our annual network membership fee.

#### *Wages*

An increase in total wages of \$4,122 or 1.86%.

- COLA increase of 1.5%
- No expected step or merit increases for FY22.
- One position (Digital Resources Specialist) was assigned grade 4 by the Personnel Board. In FY21, this position was funded at grade 3. As of Dec 2020, this position is vacant.

This budget will allow the library to retain its current staff with no step or merit increases. During the first six months of FY21, two library positions were vacant. We hope to fill these positions in the beginning of 2021 and enter FY22 with a full staff, ready to restore all pre-Covid library services.

#### *Expenses*

A decrease of \$2,320 or 0.35%.

- Library Network Membership fee decreased by \$779.

This fee is determined by our library consortium each year, based on their operating costs. This fee supplies our inventory database, circulation system, interlibrary loan processing and shared eBook collection. For FY22, the consortium was able to find cost savings and pass them along to the member libraries in the form of a reduced annual fee.

- Increase in Library Materials Expense of \$500.

One of the main criteria for State Certification, materials expenditures must be 19% or more of total budget. As wages increase due to COLA, materials expense needs to keep pace. "Materials" means more than just books: digital resources, museum passes, and public technology are eligible

expenditures, and the Upton Library relies on trust funds and private fundraising to meet this requirement.

- Decrease in Photocopier Lease of \$1,750. Transferred to Technology budget.

The Library maintains two copier/printers. One is for staff use and normally funded in our expense account. The other is for public use and normally funded through the revolving account. In April 2020, in response to COVID-19, the Trustees waived the photocopying fee to the public. As a result of this loss of revenue, both photocopiers must be funded in the amount of \$2,550. At the recommendation of the Town Manager, this expense of \$2,550 will be transferred to the Technology budget for photocopiers consolidation.

- New line item – Library Support Software, net effect \$0

To more accurately reflect our expenditures within the expense account, the library is creating a new line item for FY22, "Library Support Software." These are annual fees for web-based and local software programs used by the library including our calendar and event tracking software. Previously these expenses were paid from the programming or supplies line items. This new line item in the amount of \$2,000 is offset by a decrease of \$1,000 from programming, \$500 from materials processing and \$500 from office supplies, for no net change to the total budget.

- Passport Postage

Passport services have not yet been offered in FY21, so no postage has been expended and no revenue earned. The Library hopes to offer passport services for some portion of FY22, and level fund this budget line at \$1,000. Each passport application costs \$7.75 in postage, paid from this account, and generates \$35 in revenue for the general fund, for a net gain to the town of \$27.25 per application.

Revenues – The Department receives revenue from passport fees which is turned over to the general fund. I am projecting \$1,500 in passport revenue for FY22, which assumes we can offer passport services for six months of FY22, and that demand is similar to FY20. There may be considerable pent-up demand for passport services which would increase this revenue source.

**Operational Overview:**

The Upton Town Library provides information, physical and digital media, and social services to the Town of Upton.

Library services in 2020 were profoundly changed by our Covid response. For most of the year, the library facility was closed to the public and all services were converted to no-contact or curbside operations, or virtual services.

Despite being restricted to no browsing and curbside pickup of items only, we maintained 70% of previous circulation volume.

Critical technology support such as wireless internet access, printing, scanning and faxing services were maintained in a low-contact format. The library trustees waived the fees for these services, and the library was able to meet needs ranging from medical documentation to job applications and unemployment applications.

Children's Librarian Lee Ann Murphy quickly converted all our Storytime, field trips, book clubs, musical activities and other education support services to online formats, combining live Zoom programs and recorded YouTube videos.

The FY21 library budget was supplemented with CARES act funds to provide the equipment needed to make these rapid adjustments in our operations.

In FY22, I expect that Covid safety guidelines will allow the library to gradually return to in-person services. At the same time, some of the most effective remote services will continue to be in demand. This budget request will maintain the staff and expense budget needed to transition library services into their new blended formats for FY22.

The Upton Town Library will face the following challenges in FY22:

- Retain our current experienced staff and integrate a digital resources position.
- Address deficiencies in our building and facility.
- Restore in-person services, while keeping the best of our Covid response innovations.
- Rebuild programs and services that were closed in FY21.

## Budget Detail

AccountNumber	AccountName	Budget FY 2020	Budget FY 2021	FY22 Dept. Request	% Change
<b>610</b>	<b>Library</b>				
	<b>Salaries</b>				
0100-610-5100-5100	Library-Wages				
	Library Specialist 2			20,739.00	
	Childrens & Young Adult Librarian		49,381.00	50,091.00	
	Circulation Clerk 1		17,813.00		
	Circulation Clerk 2		18,249.00		
	Circulation Clerk 3		10,981.00		
	Circulation Specialist 1		20,431.00		
	Circulation Specialist 2		20,431.00		
	Digital Resource Specialist			12,478.00	
	Library Assistant 1			17,644.00	
	Library Assistant 2			18,527.00	
	Library Specialist 1			20,739.00	
	Longevity		500.00	500.00	
	Library Director		78,300.00	79,490.00	
	<b>Total 0100-610-5100-5100 (13 detail records)</b>	<b>188981</b>	<b>216,086.00</b>	<b>220,208.00</b>	<b>1.91%</b>
0100-610-5100-5110	Library - Salaries				
	Elected Library Trustees		4,750.00	4,750.00	
	<b>Total 0100-610-5100-5110 (1 detail record)</b>	<b>4750</b>	<b>4,750.00</b>	<b>4,750.00</b>	<b>0.00%</b>
	<b>Total: Salaries</b>	<b>193,731.00</b>	<b>220,836.00</b>	<b>224,958.00</b>	<b>1.87%</b>
	<b>Expenses</b>				
0100-610-5400-5422	Library - Postage Expense				
	Passport Postage		1,000.00	1,000.00	
	<b>Total 0100-610-5400-5422 (1 detail record)</b>	<b>404</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
0100-610-5400-5582	Library Expense				
	Library Programming		4,000.00	3,000.00	
	Children Supplies		1,000.00	1,000.00	
	Equipment Purchase		750.00	750.00	
	Library Network Membership		11,218.00	10,439.00	
	Library State Aid Credit		-9,471.00	-9,762.00	
	Library Support Software			2,000.00	
	Security System		200.00	200.00	
	Office Supplies		1,500.00	1,000.00	
	Photocopier Lease		1,750.00	0.00	
	PO Box Fee		234.00	234.00	
	Public Internet Access		960.00	960.00	
	Materials Processing		2,000.00	1,500.00	
	Library Materials		51,622.00	52,122.00	
	<b>Total 0100-610-5400-5582 (13 detail records)</b>	<b>61887</b>	<b>65,763.00</b>	<b>63,443.00</b>	<b>-3.53%</b>
	<b>Total: Expenses</b>	<b>62,291.00</b>	<b>66,763.00</b>	<b>64,443.00</b>	<b>-3.47%</b>
	<b>Total Budget:</b>	<b>256,022.00</b>	<b>287,599.00</b>	<b>289,401.00</b>	<b>0.63%</b>

## 610 Library

### Expenses

2503-610-5580-5580	Library Revolving - Other Expenses				
	Photocopier Supplies		1,114.00	0.00	
	Replacement Materials		1,046.00	750.00	
	Revenue		-2,160.00	-750.00	
<i>Total 2503-610-5580-5580 (3 detail records)</i>		<i>0</i>	<i>0.00</i>	<i>0.00</i>	<i>100.00%</i>
<b>Total: Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>Total Budget:</b>		<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>

## Recreation

### FY2021 Budget Overview

#### Recreation Revolving Account

	FY2020	FY2021	FY2022 Proposed
Revenue	\$260,000	\$260,000	\$260,000
Expenses	\$(260,000)	\$260,000	\$260,000

#### Revenue:

We are treating last summer (COVID) as an anomaly and expect to be back on the long-term projected path for our financials. The total revenue has increased over the last couple years and we expect that trend to continue. While we are still anticipating growth, we are estimating more conservative growth rate than the prior year as we feel that the amount of growth saw a short-term boost. Some of our programs that had large growth percentages would be physically incapable of growing that much again due to space constrictions. The increase in revenue is a result of the following:

- Increasing popularity of our Kids @ Play Program.
- Entering 4th year of our Leader in Training program with expected growth over first year
- Plans to increase class/program offerings for the adult fitness/wellness programs
- New, more targeted marketing to the public.

#### Description of the line items:

- Kids @ Play Income: *Revenue from the Kids @ Play and Next Gen 01568 L.I.T. Programs*
- Field/Facility Rental: *Revenue from rental of sports fields and other facilities*
- Contracted Program Income: *Revenue associated with programs run by contractors, mostly adult fitness programs*

#### Expenses:

The increase in expenses is directly tied to the planned increase in programs and enrolment. Expenses increase as the program grows and we expect increases as a result of the following:

- Increase in minimum wage
- Increase in staff hours for proportional to the increase in program enrolment
- Increase in instructor fees proportional to the increase in classes offered.
- Increase in equipment and supplies proportional to increase in program enrolment

#### Description of Line Items:

- Operational Credit Card Fees: *Fees associated with secure credit card transactions through our website*

- Kids @ Play Equipment Costs: *Supplies for the Kids @ Play program. This may be consumable supplies, such as arts and crafts supply or drinking water, or supplies such as sports equipment that will last for several years*
- Operational Supplies: *Includes office supplies, technology (computers, tablets, etc.), and other equipment needed to conduct daily operations*
- Rec Director Professional Development: *Includes expenses such as professional memberships and conferences/trainings*
- Rec Director Benefits: *Health and Life insurance for the Recreation Director*
- Operational Marketing: *Expenses associated with marketing programs*
- Other Equipment Rentals: *Expenses associated with renting other facilities, such as BVT*
- Operational Services: *Expenses such as phone/internet and the UptonRec.com website*
- Contracted Programs Contractor Fees: *Pay to the contractors who run some of our programs, mostly adult fitness*
- Contracted Programs Equipment Costs: *Any equipment needed to facilitate the running of any of our contracted programs*
- Kids @ Play Staffing Expenses: *Cost for the staff for Kids @ Play and Next Gen 01568 L.I.T. Programs*
- Kids @ Play Field Trip Expense: *Costs associated with field trips including admission/tickets and transportation costs*
- Rec Director Salary: *Annual pay for the Recreation Director*

#### **Parks Revolving Account**

	<b>FY2020</b>	<b>FY2021</b>	<b>FY2022 Proposed</b>
Revenue	\$17,320	\$23,000	\$23,000
Expenses	\$(17,320)	\$(23,000)	\$(23,000)

#### **Revenue:**

Revenue is expected to grow in the parks revolving account due to program growth. The increase in revenue will be from the following:

- The growth of concession sales from the gatehouse and concert food sales.

#### **Description of line items**

- Concert Food Sales: *Includes food sales from the grill at our concerts and concession stand*
- Gate Receipts (Season/Daily): *Revenue generated from season pass for residents or daily parking*

#### **Expenses:**

The increase in expenses is directly tied to the costs of the programs that are being run through this account now. These expenses include:

- Gate Keepers working the gatehouse and concessions
- Increase in minimum wage
- The purchase of food for sale at concerts and at gate house
- Beach equipment, primarily lifeguard equipment, beach staff uniforms, and gatehouse equipment.

#### Description of line items

- Concert Food Purchases: *Purchase of food to serve at concerts and concessions*
- Lifeguard/Gatekeeper Staff: *Primarily gatekeeper staff as lifeguards will be town funded, but any lifeguard overages will be covered by this as well*
- Lifeguard/Gatekeeper Equipment: *Uniforms, rescue equipment, and operational items, such as receipt paper for the gatehouse*

#### General Fund Items

##### Recreation Beach Account

	FY2020	FY2021	FY2022 Proposed
Town Appropriation	\$23,200	\$24,650	\$26,190

##### Expenses:

The Recreation Beach Account funds the majority of the beach lifeguard. The increase is a result the 6% Increase in minimum wage. Guards are not minimum wage employees, but they are close enough that this is a direct effect.

##### Recreation Misc. Exp. Beach Programs Account

	FY2020	FY2021	FY2022 Proposed
Town Appropriation	\$7,000	\$7,000	\$7,000

##### Expenses:

The Recreation Misc. Exp. Beach Programs Account is designed to offer events that are free to the public and as such are not self-funding. This has been used for our summer concert series and will continue to be for that purpose. Despite rising costs of the program, we are not seeking an increase.

##### Recreation Site Improvements Account

	FY2020	FY2021	FY2022 Proposed
Town Appropriation	\$16,000	\$16,000	\$16,000

##### Expenses:

The Recreation Site Improvements Account gives the Recreation Commission the ability to make facility improvements that are deemed beneficial and/or necessary for the continued running of our programs or the creation of new programs. We are not anticipating the need for an increase nor the ability to decrease this currently. Expected projects with this money for FY22 will mostly be the repainting of the courts at Kiwanis.

#### Operational Overview:

The Recreation Commission is committed to bringing high quality recreational opportunities to the residents of Upton. This takes the form of providing adult wellness classes, family programs, children's programming, and community safety programs such as swim lessons and the staffing of lifeguards on the beach.



## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>630</b>	<b>Beach</b>				
	<b>Salaries</b>				
0100-630-5100-5110	Recreation - Salaries				
	Elected Official Stipend		1,750.00	1,750.00	
<b>Total 0100-630-5100-5110 (1 detail record)</b>		<b>1750</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>0.00%</b>
0100-630-5100-5111	Recreation - Wages				
			0.00	0.00	
<b>Total 0100-630-5100-5111 (1 detail record)</b>		<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
0100-630-5100-5112	Recreation - Beach				
	Beach Staff		24,650.00	26,190.00	
<b>Total 0100-630-5100-5112 (1 detail record)</b>		<b>23200</b>	<b>24,650.00</b>	<b>26,190.00</b>	<b>6.25%</b>
	<b>Total: Salaries</b>	<b>24,950.00</b>	<b>26,400.00</b>	<b>27,940.00</b>	<b>5.83%</b>
	<b>Expenses</b>				
0100-630-5400-5421	Recreation - Misc Exp. Beach Programs				
	Beach Expenses & Concerts		7,000.00	7,000.00	
<b>Total 0100-630-5400-5421 (1 detail record)</b>		<b>7000</b>	<b>7,000.00</b>	<b>7,000.00</b>	<b>0.00%</b>
0100-630-5800-5840	Recreation - Site Improvements				
	Capital Purchases		16,000.00	16,000.00	
<b>Total 0100-630-5800-5840 (1 detail record)</b>		<b>16000</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>47,950.00</b>	<b>49,400.00</b>	<b>50,940.00</b>	<b>3.12%</b>
<b>630</b>	<b>Beach</b>				
	<b>Expenses</b>				
2501-630-5580-5580	Recreation Revolving - Other Expenses				
	Field/Facility Rental		-15,035.00	-15,035.00	
	Other Program Equipment		500.00	500.00	
	other equipment rental		660.00	660.00	
	Operational services		7,000.00	4,000.00	
	Operational marketing		4,500.00	4,725.00	
	Operational credit card fees		7,000.00	7,000.00	
	Kids@Play Staffing Expenses		118,000.00	123,900.00	
	Kids@Play income		-216,665.00	-226,665.00	
	Other Program Payroll		300.00	300.00	
	Kids@Play Equipment Costs		11,740.00	14,183.00	
	Operational supplies		2,000.00	2,000.00	
	Contracted Programs Income		-20,000.00	-10,000.00	
	Contracted Programs Equipment Costs		1,200.00	1,200.00	
	Contracted Program Fees		12,000.00	6,000.00	
	Kids@Play Field Trip Expense		9,000.00	8,378.00	
	Rec Director Benefits		23,500.00	23,500.00	
	Rec Director Professional Development		3,000.00	3,000.00	
	Rec Director Salary		53,600.00	54,404.00	
	Sponsorship		-1,500.00	-1,500.00	
	Swim Lesson Equipment		1,000.00	1,000.00	
	Swim Lesson Payroll		5,000.00	5,250.00	
	Swim Lesson Revenue		-5,000.00	-5,000.00	
	Other Program Revenue		-1,800.00	-1,800.00	
<b>Total 2501-630-5580-5580 (23 detail records)</b>		<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
	<b>Total: Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
	<b>Total Budget:</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>

**25: Revolving**

**421 DPW**

**Expenses**

<b>2502-421-5580-5580</b>	Parks & Recreation Revolving - Other Expenses				
	Utilities			3,000.00	
	Gate Receipts (season/daily)	-20,000.00		-20,000.00	
	Life Guard/Gatekeeper Staff	11,000.00		11,000.00	
	Concert Food Purchases	2,000.00		2,000.00	
	Concert Food Sales	-3,000.00		-3,000.00	
	Capital Improvement	7,000.00		4,000.00	
	Beach Equipment	3,000.00		3,000.00	
<i>Total 2502-421-5580-5580 (7 detail records)</i>		<i>0</i>	<i>0.00</i>	<i>0.00</i>	<i>100.00%</i>
<b>Total: Expenses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>
<b>Total Budget:</b>		<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00%</b>

## Miscellaneous Budget

## Budget Detail

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
Capital Budget Committee					
<b>137</b>	<b>Capital Budget Committee</b>				
<b>Expenses</b>					
0100-137-5400-5421	Capital Budget Committee Expense				
	Misc		500.00	1,000.00	
	Wages		500.00		
<i>Total 0100-137-5400-5421 (2 detail records)</i>		<i>1000</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>0.00%</i>
	<b>Total: Expenses</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
Cemetery Commissioners					
<b>491</b>	<b>Cemetery</b>				
<b>Salaries</b>					
0100-491-5100-5110	Cemetery Commission - Salaries				
	Elected Officials Stipend		1,750.00	1,750.00	
<i>Total 0100-491-5100-5110 (1 detail record)</i>		<i>1750</i>	<i>1,750.00</i>	<i>1,750.00</i>	<i>0.00%</i>
	<b>Total: Salaries</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>0.00%</b>
<b>Expenses</b>					
0100-491-5200-5241	Cemetery Maintenance				
	Electric		125.00	125.00	
	Facility Maintenance		20,120.00	20,120.00	
<i>Total 0100-491-5200-5241 (2 detail records)</i>		<i>20245</i>	<i>20,245.00</i>	<i>20,245.00</i>	<i>0.00%</i>
	<b>Total: Expenses</b>	<b>20,245.00</b>	<b>20,245.00</b>	<b>20,245.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>21,995.00</b>	<b>21,995.00</b>	<b>21,995.00</b>	<b>0.00%</b>

## Education

### 300 Education

#### Salaries

0100-300-5100-5110	MURSD - Salaries				
	Elected Officials Stipend		1,750.00	1,750.00	
<b>Total 0100-300-5100-5110 (1 detail record)</b>		<b>1750</b>	<b>1,750.00</b>	<b>1,750.00</b>	<b>0.00%</b>
0100-300-5100-5111	BVT - Salaries				
	Elected Officials Stipend		500.00	500.00	
<b>Total 0100-300-5100-5111 (1 detail record)</b>		<b>500</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00%</b>
<b>Total: Salaries</b>		<b>2,250.00</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>0.00%</b>

#### Expenses

0100-300-5200-5621	Mendon-Upton Operating Expense				
	Estimated Regional School Assessment		12,223,378.00	12,600,000.00	
<b>Total 0100-300-5200-5621 (1 detail record)</b>		<b>11721117</b>	<b>12,223,378.00</b>	<b>12,600,000.00</b>	<b>3.08%</b>
0100-300-5200-5622	Mendon-Upton Debt Exclusions				
	Long Term Debt Clough/Memorial School		334,872.00	405,935.00	
	Long Term Debt Miscoe Green Repair		84,003.00		
<b>Total 0100-300-5200-5622 (2 detail records)</b>		<b>442912</b>	<b>418,875.00</b>	<b>405,935.00</b>	<b>-3.09%</b>
0100-300-5200-5625	Blackstone Valley Operating Expense				
	Estimated Regional School Assessment		1,323,402.00	1,373,402.00	
<b>Total 0100-300-5200-5625 (1 detail record)</b>		<b>1208964</b>	<b>1,323,402.00</b>	<b>1,373,402.00</b>	<b>3.78%</b>
0100-300-5200-5626	Blackstone Valley Capital Assessment				
	Estimated Debt Service		16,039.00	15,045.00	
<b>Total 0100-300-5200-5626 (1 detail record)</b>		<b>16039</b>	<b>16,039.00</b>	<b>15,045.00</b>	<b>-6.20%</b>
<b>Total: Expenses</b>		<b>13,389,032.00</b>	<b>13,981,694.00</b>	<b>14,394,382.00</b>	<b>2.95%</b>
<b>Total Budget:</b>		<b>13,391,282.00</b>	<b>13,983,944.00</b>	<b>14,396,632.00</b>	<b>2.95%</b>

## Finance Committee

### 131 Finance Committee

#### Expenses

0100-131-5400-5421	Finance Committee Expense				
	Continuing Education		250.00	250.00	
	Printing of Finance Committee Report		750.00	750.00	
<b>Total 0100-131-5400-5421 (2 detail records)</b>		<b>1000</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
<b>Total: Expenses</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>
<b>Total Budget:</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00%</b>

## Reserve Fund

### 132 Reserve Fund

#### Expenses

0100-132-5700-5781	Finance Committee Reserve				
	Finance Committee Reserve		25,000.00	25,000.00	
<b>Total 0100-132-5700-5781 (1 detail record)</b>		<b>25000</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>
<b>Total: Expenses</b>		<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>
<b>Total Budget:</b>		<b>25,000.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>

## Housing Authority

### 184 Housing Authority

#### Salaries

0100-184-5100-5110	Housing Authority - Salaries				
	Elected Officials Stipend		2,250.00	2,250.00	
<b>Total 0100-184-5100-5110 (1 detail record)</b>		<b>2250</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>0.00%</b>
	<b>Total: Salaries</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>0.00%</b>

## Planning Board

### 175 Planning Board

#### Salaries

0100-175-5100-5110	Planning Board - Salaries				
	Salaries		2,750.00	2,750.00	
<b>Total 0100-175-5100-5110 (1 detail record)</b>		<b>2750</b>	<b>2,750.00</b>	<b>2,750.00</b>	<b>0.00%</b>
0100-175-5100-5113	Planning Bd. Clerk Wages				
	Longevity Pay		188.00	206.00	
	Wages		19,835.00	20,202.00	
<b>Total 0100-175-5100-5113 (2 detail records)</b>		<b>19402</b>	<b>20,023.00</b>	<b>20,408.00</b>	<b>1.92%</b>
	<b>Total: Salaries</b>	<b>22,152.00</b>	<b>22,773.00</b>	<b>23,158.00</b>	<b>1.69%</b>

#### Expenses

0100-175-5200-5305	Regional Planner				
	Regional Planner (CMRPC)		2,214.00	2,264.00	
<b>Total 0100-175-5200-5305 (1 detail record)</b>		<b>2157</b>	<b>2,214.00</b>	<b>2,264.00</b>	<b>2.26%</b>
0100-175-5400-5421	Planning Board Expense				
	Professional Services		2,100.00	2,100.00	
	Postage		300.00	300.00	
	Office Supplies		500.00	500.00	
	Advertising Printing & Copying		1,200.00	1,200.00	
	Membership & Training		320.00	320.00	
<b>Total 0100-175-5400-5421 (5 detail records)</b>		<b>4395</b>	<b>4,420.00</b>	<b>4,420.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>6,552.00</b>	<b>6,634.00</b>	<b>6,684.00</b>	<b>0.75%</b>
	<b>Total Budget:</b>	<b>28,704.00</b>	<b>29,407.00</b>	<b>29,842.00</b>	<b>1.48%</b>

## Town Moderator

### 114 Town Moderator

#### Salaries

0100-114-5100-5111	Moderator Salary				
	Elected Official Stipend		500.00	500.00	
<b>Total 0100-114-5100-5111 (1 detail record)</b>		<b>500</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00%</b>
	<b>Total: Salaries</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00%</b>

#### Expenses

0100-114-5400-5421	Moderator Expense				
	Membership		100.00	100.00	
<b>Total 0100-114-5400-5421 (1 detail record)</b>		<b>100</b>	<b>100.00</b>	<b>100.00</b>	<b>0.00%</b>
	<b>Total: Expenses</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>0.00%</b>
	<b>Total Budget:</b>	<b>600.00</b>	<b>600.00</b>	<b>600.00</b>	<b>0.00%</b>

Trust Fund Committee

950 Trust Fund Committee

Salaries					
0100-950-5100-5110	Trust Fund Committee -Salaries				
	Elected Officials Stipend		1,750.00	1,750.00	
Total 0100-950-5100-5110 (1 detail record)		1750	1,750.00	1,750.00	0.00%
	Total: Salaries	1,750.00	1,750.00	1,750.00	0.00%
Total Budget:	1,750.00 1,750.00 1,750.00 0.00%				

## Budget Total Summary

AccountNumber	AccountName	Approved Budget FY 2020	Approved Budget FY 2021	FY22 Dept. Request	% Change
<b>Articles</b>					
	Salaries	0.00	562,380.00	562,380.00	0.00%
	<b>Total for Fund: Articles</b>	<b>0.00</b>	<b>562,380.00</b>	<b>562,380.00</b>	<b>0.00%</b>
<b>General</b>					
	Expenses	18,545,057.53	18,628,822.00	19,106,040.00	2.56%
	Salaries	5,229,121.00	5,464,958.00	5,639,444.00	3.19%
	<b>Total for Fund: General</b>	<b>23,774,178.53</b>	<b>24,093,780.00</b>	<b>24,745,484.00</b>	<b>2.70%</b>
<b>Revolving</b>					
	Expenses	0.00	0.00	0.00	0.00%
	<b>Total for Fund: Revolving</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Waste Water Enterprise</b>					
	Expenses	459,597.00	466,332.00	470,234.00	0.84%
	Salaries	292,717.10	294,835.00	298,230.00	1.15%
	<b>Total for Fund: Waste Water Enterprise</b>	<b>752,314.10</b>	<b>761,167.00</b>	<b>768,464.00</b>	<b>0.96%</b>
<b>Water Enterprise</b>					
	Expenses	904,652.87	686,875.00	683,250.00	-0.53%
	Salaries	306,217.78	302,426.00	305,820.00	1.12%
	<b>Total for Fund: Water Enterprise</b>	<b>1,210,870.65</b>	<b>989,301.00</b>	<b>989,070.00</b>	<b>-0.02%</b>
	<b>Total Budget:</b>	<b>25,737,363.28</b>	<b>26,406,628.00</b>	<b>27,065,398.00</b>	<b>2.49%</b>



## Government Finance Officers Association (GFOA) Distinguished Award Goal

GFOA Best Practices identify specific policies and procedures that contribute to improved government management. They aim to promote and facilitate positive change or recognize excellence rather than merely to codify current accepted practice. GFOA has emphasized that these practices be proactive steps that a government should be taking. Best practices are applicable to all governments (both large and small). The Town Finance Team has made a commitment to moving in a direction of administering financial best practices and pursuing the GFOA Distinguished Budget Award. The award will represent a significant achievement by the Town once achieved. It reflects the commitment of the Board of Selectmen, Finance Committee and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the Town must satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well the Town's budget serves as a policy document, a financial plan, an operations guide and a communications device. Building upon last year's budget document, this year's budget document marks another significant step toward reaching our stated goal.

Derek S. Brindisi, Town Manager